

STATE OF UTAH

Annual Accounts Receivables Report

For the Fiscal Year Ended June 30, 2006

To the Governor and the 2007 Legislature



Issued by the Office of State Debt Collection

Table of Contents

<u>Section</u>	<u>Page</u>
1. <u>Executive Summary</u>	
Office of State Debt Collection	1 – 1
Executive Summary	1 – 2
Short Term Accounts Receivable Summary – Four Year Comparison	1 – 4
State Collection History	1 – 5
Summary of Outstanding Short Term Receivables	1 – 6
Summary of State Receivables	1 – 7
Summary of Short-Term Receivables	1 – 8
Summary of Long-Term Receivables	1 – 9
Summary of Short-Term Receivables By Source	1 – 10
Summary by Age and Collection Status	1 – 11
Write-Off's of Receivables	1 – 12
2. <u>State Receivables Performance Measures</u>	
Performance Measures	2 – 1
Summary of State of Utah Performance Measures	2 – 2
Collections as a % of Billings	2 – 3
Days to Collection	2 – 4
Collectible Receivables as a % of Gross Receivables	2 – 5
Past-Due Receivables as a % of Gross Receivables	2 – 6
Receivables Over 90 Days Past-Due as a % of Total Past-Due	2 – 7
Write-Off as a % of Past-Due Receivables	2 – 8
3. <u>Summary of Receivables by State Agency</u>	
Judicial – District Court	3 – 1
Judicial – Juvenile Court	3 – 2
Capitol Preservation Board	3 – 3
State Treasurer	3 – 4
Governor's Office	3 – 5
Attorney General	3 – 6
State Auditor	3 – 7
Department of Administrative Services	3 – 8
Office of State Debt Collection	3 – 9
Department of Technology Service	3 – 10
Tax Commission	3 – 11
Navajo Trust Administration	3 – 12

Public Safety	3 – 13
Utah National Guard	3 – 14
Department of Human Services	3 – 15
Human Services – Office of Recovery Services	3 – 16
Department of Health	3 – 17
Building Board Construction	3 – 18
Board of Education	3 – 19
Department of Corrections	3 – 20
Department of Environmental Quality	3 – 21
Board of Regents	3 – 22
School & Institutional Trust Lands Administration	3 – 23
Department of Natural Resources	3 – 24
Department of Agriculture and Foods	3 – 25
Department of Workforce Services	3 – 26
DWS – Employer’s Unemployment Insurance Contributions	3 – 27
DWS – Public Assistance	3 – 28
Department of Alcoholic Beverage Control	3 – 29
Labor Commission	3 – 30
Department of Commerce	3 – 31
Department of Financial Institutions	3 – 32
Insurance Department	3 – 33
Community & Economic Development	3 – 34
Department of Transportation	3 – 35
Board of Bonding Commission	3 – 36

EXECUTIVE SUMMARY

OFFICE OF STATE DEBT COLLECTION

Mission of the Office:

The mission of the Office of State Debt Collection (OSDC) is to maximize receipt of money to the State of Utah by effectively managing and collecting state receivables.

Responsibilities of the OSDC:

The OSDC was organized during Fiscal Year 1996. The enabling legislation is found in Utah Code Annotated 63A-8.

The major responsibilities of the OSDC are to:

- Collect and manage state receivables;
- Develop consistent policies, procedures and guidelines for accounting, reporting, collecting and writing-off monies owed to the state;
- Prepare quarterly and annual reports of the state's receivables; and
- Oversee and monitor state agencies receivable programs to ensure that state agencies follow established policies and procedures and collection of accounts receivable is efficient.

Funding of the OSDC:

The OSDC is funded with fees and interest collected from the debtor in addition to the original debt amount owed. The fees and interest are deposited into the "State Debt Collection Fund" as designated in 63A-8-301. In summary, the OSDC receives no state funding but is funded with dollars collected from the citizens owing the debt.

The fees and interest authorized by law, 63A-8-201, and those actually being charged are presented below:

- A fee to cover the administrative cost of collection. The authorized fee for FY06 is 14%.
- A late penalty fee that may not be more than 10% of the account receivable. The authorized fee for FY06 is 5%. Current practice is to combine the administrative fee and the penalty and call it cost of collection.
- Interest is assessed as presented below:
 - Accounts where court judgments have been entered are charged the federal post-judgment interest rate in effect at January 1 of each year. The rate attaches for the life of the account. The rate in effect from 7-01-05 to 12-31-05 was 4.77%. The rate changed on Jan. 1, 2006 to 6.36%.
 - Accounts where no court judgment is entered are charged the prime rate in effect on July 1 of each year, plus 2%. The rate on the account fluctuates with the rate changes. The rate charged in FY06 is 10.25%.

Monies in the State Debt Collection Fund are used to offset systems, administrative, legal, and other collection costs of the OSDC. The fees are also used to provide training to state agencies. The post-judgment interest is used to fund the organized collection programs in the District Courts. In recent years the fund has also been used to supplement the general fund.

EXECUTIVE SUMMARY

During fiscal year 2006, state receivables decreased by \$ 6.99 million. Significant changes and issues are presented below:

- Short-term receivables decreased \$34.7 million. Reasons for the change in the receivable balance are identified on the individual agency reports that follow. Major receivable decreases (those in excess of \$10.0 million) occurred in the Tax Commission, Department of Health, Building Guard, and Board of Education. Major increases (those in excess of \$10.0 million) occurred in the Governor's Office, Department of Workforce Services, and Department of Transportation. Receivables due from the Federal Government increased \$55.4 million, 21.0% and are 100% collectible. Net of Federal receivables, short-term receivables decreased \$90.1 million, 13.6%.
- Long-term receivables increased \$51.7 million.
- Agencies reporting in excess of 5% of the State's gross short-term receivables are the District Courts (5.3%), Human Services-ORS (44.1%), and Utah State Tax Commission (16.8%). The sum of these agencies' gross short-term receivables is \$589.3 million or 66.2%.
- Short-term *Past-due* receivables decreased by 5.2%, and receivables *Past-due Over 90 Days* decreased 8.6%.
- Most agencies and divisions reported their receivables during FY 2006 - Crime Victim Reparations, and Department of Health - Dental are two divisions that did not report. However, not all agency reports were prepared using the same criteria. The Office of State Debt Collection (OSDC) will follow this to be sure that more consistent criteria are represented in the future.
- The State met only two of the six performance goals. This is the same as FY04 & FY05. Twenty-three of the 36 reporting agencies met half or more of the goals or 63.9%. Nine agencies met all of the goals or 25%, about double FY05. Some agencies/departments, i.e., District Courts, OSDC, Tax, Office of Recovery Services (ORS), Public Assistance, and Corrections have receivables that by their nature are delinquent upon presentment and therefore skew the results for the entire state. The OSDC will continue to research new performance measures that will better identify the results of each agency.
- OSDC collections continue to improve. The collections for the past five years are as presented below:

	FY02	FY03	FY04	FY05	FY06
Private Sector	\$3,085,802	\$4,159,095	\$4,271,467	\$4,534,736	\$5,718,994
Finders	\$945,699	\$986,415	\$1,157,978	\$1,631,266	\$1,863,166

During FY2006 money collected, except for Tax and ORS, was distributed to State agencies and others. OSDC did not transfer Retained Earnings to the General Fund. OSDC transferred approximately \$390,000 from collected Post Judgment Interest to the District Courts.

- The cost of collection is not reported by all state agencies. Formalized collection programs capture and report their costs. Agencies with collection costs of less than \$300.00 are not required to report.

GOALS

OSDC will pursue the following goals to enhance the effective management and collection of receivables generated by the State and other receivables the State is responsible to collect.

- Work with state agencies and the State Legislature to enact laws to: 1) increase access to state agency information such as the Wage Labor Data Base; 2) increase the use of Civil Procedures in the collection of debt owed to the State; 3) to authorize the use of additional collection tools such as: a) Drivers License revocation; b) Electronic Representment to collect NSF checks including the NSF Service Charge.
- OSDC will continue to complete and enhance the automation of daily operation processes and reporting.
- OSDC will continue to work with the Federal Government to obtain authorization to participate in the Federal Offset program. Based on the success of the State's Offset program, the use of this tool will result in increased collections for the State.
- OSDC will meet with the State agencies and review their receivable and collection programs and offer appropriate assistance and guidance.
- OSDC, in partnership with the Attorney General's Office, will continue to pursue legal action on accounts that are not successfully handled by the State's contracted collection Vendors such as collections from businesses in the State. OSDC

will establish an automated process to track legal actions in process, next steps to be taken; and automate the generation of legal documents required to progress to the next step.

MAJOR ACCOMPLISHMENTS IN FY06

- During FY06, OSDC visited with representatives of many state agencies. The DCART system continued to be utilized by more state agencies and agency personnel were trained in its usage. The DCART system allows agencies to create management reports and to view, or recall OSDC placed accounts. DCART also tracks eligible accounts for write-off and produces lists for the agency to review. The agency may then request approval for write-off in the system. The DCART on-line system was available to agencies in January 2005.
- Discussions are ongoing with Crime Victim Reparations to identify methods of valuing, reporting, and transferring delinquent accounts to OSDC.
- During FY06, OSDC's Attorney General's representative (AG) handled bankrupt accounts and pursued legal action on accounts that were not being collected by the state contracted collection vendors. The AG has been successful collecting business accounts where our collection vendors have not. Evidence of the value of this program is now being realized and as stated in our goals, the intent is to expand and automate this program with the anticipation of greater collection success and social justice.
- Specifications and screens are being developed for the new Legal system. More work is needed before programming can begin. Implementation will begin in late FY07 or early FY08
- Began Implementation or audit recommendations for employee, deposit and data integrity and security.

RECOMMENDATIONS

- ORS receivable and past-due balances increased this year. Because of this, OSDC recommends again this year that ORS consider outsourcing receivables where employment cannot be found and income withholding cannot be initiated. This would include debtors who are self-employed, working in the cash economy, or have disabilities, etc.

ORS receivables represent 44.4% of the State's outstanding short-term receivables. The receivables increased in FY06 by \$4.4 million. ORS has many effective tools and automated systems to enforce the collection of child support and other related debts that are being utilized in their successful collection program. For the most part, collections will be handled through ORS automated systems that locate employed debtors and initiate income withholding without worker intervention. To generate additional dollars for the State and create social justice, OSDC recommends outsourcing receivables related to debtors where the debtor's employment is unknown. Not only does this provide a vehicle for additional revenue generation but it also creates social justice by not ignoring collection efforts on the more difficult cases. Outsourcing costs are paid only when recoveries are made, and those costs can be collected from the debtor, resulting in no costs to the State.
- Again this year OSDC is recommending that In order to clarify and report the delinquency of court accounts accurately, the courts should make clear to the offenders their expectations related to payment of fines and fees by stating the date the fine and interest are due or payments begin. This information should be entered into the case history at the time the case is adjudicated so the case can be aged accurately. OSDC also recommends that monthly payments be required so the fine is partially or fully liquidated during the probation period unless there are acceptable reasons why this cannot happen.

The Court's report shows 12.6% of court receivables being over 90 days past due. Based on the reported aging and **U.C.A. 76-3-201.1 8(c)** these accounts should be removed from the Courts receivables and transferred to the OSDC for further collection action. However, in talking with the courts, there is a question as to when a receivable is due. Some judges view the receivable as being due at the end of or any time within the probation period; therefore, the courts are retaining the accounts. These same accounts are being aged by the Courts from the date of adjudication for reporting purposes. Therefore, the courts show many accounts delinquent over 90 days that may not be, since there is no specified payment demand date issued. OSDC believes the State will be more successful in collecting court fines and fees if the offenders have a clear understanding of when the fines and fees are due and if they are required to at least make monthly payments from the date of case adjudication.
- OSDC and Crime Victim Reparations should continue work to establish policies and procedures to record agency receivables and collect using the States Advanced Receivable System (ARS). Older receivables should be sent to OSDC following state policies.

SHORT TERM ACCOUNTS RECEIVABLE SUMMARY

FOUR YEAR COMPARISON

SOURCE: Annual Accounts Receivable Reports

Agency	Receivables 6/30/2003	% of Total	Receivables 6/30/2004	% of Total	Receivables 6/30/2005	% of Total	Receivables 6/30/2006	% of Total
District Court	25,646,407	2.79%	16,505,849	1.71%	44,070,250	4.76%	47,349,497	5.32%
Juvenile Court	4,112,407	0.45%	3,630,187	0.38%	3,214,893	0.35%	1,375,390	0.15%
Capitol Preservation Board	100	0.00%	100	0.00%	100	0.00%	100	0.00%
State Treasurer	-	0.00%	29,000	0.00%	16,625	0.00%	4,156	0.00%
Governors Office	4,420,543	0.48%	3,150,283	0.33%	3,483,900	0.38%	1,017,566	0.11%
Attorney General	41,946	0.00%	981,267	0.10%	594,922	0.06%	649,875	0.07%
State Auditor	-	0.00%	323	0.00%	13,600	0.00%	13,418	0.00%
Dept of Admin Services	2,407,535	0.26%	1,311,490	0.14%	932,212	0.10%	1,042,872	0.12%
Office of State Debt Collection	17,361,369	1.89%	17,659,040	1.83%	15,695,131	1.70%	17,458,280	1.96%
Department of Technology Serv	-	0.00%	-	0.00%	-	0.00%	8,950	0.00%
Tax Comission	168,503,072	18.30%	182,103,397	18.87%	152,607,183	16.49%	149,568,714	16.79%
Career Service Review Board	-	0.00%	201	0.00%	-	0.00%	-	0.00%
Navajo Trust Administration	50,462	0.01%	52,971	0.01%	-	0.00%	1,107,500	0.12%
Dept of Public Safety	9,339,451	1.01%	8,789,843	0.91%	5,512,442	0.60%	5,412,895	0.61%
Utah National Guard	3,439,811	0.37%	2,816,269	0.29%	5,494,111	0.59%	4,241,485	0.48%
Dept of Human Services	1,569,782	0.17%	111,854	0.01%	432,107	0.05%	280,448	0.03%
Dept of Human Services-ORS	403,863,330	43.86%	365,765,177	37.90%	383,555,144	41.45%	392,429,746	44.06%
Dept of Health	114,037,083	12.38%	101,404,018	10.51%	109,104,524	11.79%	38,159,087	4.28%
Building Board Constructn Acct	3,693,866	0.40%	12,974,481	1.34%	13,398,729	1.45%	15,248,478	1.71%
Board of Education	4,081,630	0.44%	35,572,114	3.69%	35,120,887	3.80%	4,541,191	0.51%
Dept of Corrections	60,978,148	6.62%	73,568,151	7.62%	65,004,349	7.02%	78,735,453	8.84%
Dept of Environmental Qlty	3,314,517	0.36%	3,649,102	0.38%	3,104,053	0.34%	4,125,536	0.46%
Board of Regents	-	0.00%	-	0.00%	4,333	0.00%	-	0.00%
Sch and Inst Trust Lands Adm	1,716,404	0.19%	1,259,724	0.13%	2,628,208	0.28%	-	0.00%
Natural Resources	15,103,652	1.64%	13,083,670	1.36%	8,655,656	0.94%	5,498,942	0.62%
Dept of Agriculture	1,046,608	0.11%	838,272	0.09%	1,194,584	0.13%	2,324,151	0.26%
Dept. of Work Force Services	117,873	0.01%	138,653	0.01%	548,707	0.06%	739,885	0.08%
DWFS-Employer Ins/Contributi	9,925,272	1.08%	11,132,622	1.15%	13,406,458	1.45%	16,795,017	1.89%
DWS Public Assistance	-	0.00%	15,532,604	1.61%	15,183,923	1.64%	15,461,638	1.74%
Alcoholic Beverage Control	883,637	0.10%	1,064,060	0.11%	1,025,609	0.11%	1,045,423	0.12%
Labor Commission	8,270,592	0.90%	12,681,731	1.31%	11,513,273	1.24%	17,447,481	1.96%
Dept of Commerce	447,605	0.05%	2,369,719	0.25%	3,291,307	0.36%	3,772,149	0.42%
Financial Institutions	-	0.00%	-	0.00%	-	0.00%	250	0.00%
Insurance Department	24,806	0.00%	43,468	0.00%	125,368	0.01%	124,138	0.01%
Community Economic Dev	2,808,056	0.30%	3,162,375	0.33%	4,204,324	0.45%	3,345,470	0.38%
Utah Sports Authority	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Utah Dept. of Transportation	53,571,069	5.82%	73,733,818	7.64%	22,247,232	2.40%	61,343,197	6.89%
Total Receivables	920,777,034		965,115,832		925,384,143		890,668,379	
Less Federal Funds	(219,256,717)		(220,672,021)		(223,809,085)		357,423,992	
Net Receivables	701,520,316		744,443,811		701,575,059		1,248,092,372	
Allow for Doubtful Accts.	(323,203,108)	46%	(306,627,083)	41%	(297,613,570)	42%	(298,797,844)	24%
Est. Collectible Recivables	378,317,208	54%	437,816,728	59%	403,961,489	58%	949,294,528	76%
Free Rev. (Est. Collect. Rec.)	84,115,606	22%	86,167,413	20%	78,703,669	19%	77,768,958	8%
Non Free Rev. (Est. Coll. Rec.)	294,201,602	78%	351,649,314	80%	325,257,820	81%	871,525,569	92%
Aging of Total Receivables								
Current - 30 days	396,157,161	43%	421,192,332	44%	431,873,889	47%	377,998,009	42%
31-90 days	66,171,473	7%	83,408,296	9%	111,337,900	12%	97,177,384	11%
3-12 month	113,337,843	12%	113,342,388	12%	95,431,763	10%	102,331,354	11%
12-36 months	193,812,434	21%	200,572,314	21%	224,683,587	24%	242,579,848	27%
Over 36 months	151,298,123	16%	140,790,029	15%	56,622,818	6%	64,299,838	7%

State Collection History - FY06
Collection Through Private Sector Vendor

COLLECTION ACTIVITY		FY 2006		FY 2005		PRIOR FY's		SUMMARY			
Department	Division	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars Placed plus Accrued Int. & Pen.	Principle Dollars plus Int. & Pen. Collected	% of Principle, Int. & Pen. Collected	Contingency Fee Collected
Administrative Services		\$255,840.61	\$1,145.93	\$17,270.04	\$4,013.06	\$293,854.86	\$51,365.14	\$4,157,912.60	\$566,965.51	13.64%	\$56,524.13
Agriculture & Foods	Fairpark	\$1,424.97	\$334.25	\$0.00	\$0.00	\$0.00	\$0.00	\$4,300.03	\$1,424.97	33.14%	\$334.25
Board of Pardons		\$0.00	\$0.00	\$0.00	\$0.00	\$1,195.20	\$244.80	\$4,006.75	\$1,195.20	29.83%	\$244.80
Community & Economic Devel.		\$0.00	\$0.00	\$0.00	\$0.00	\$6,653.98	\$920.04	\$125,771.46	\$6,653.98	5.29%	\$920.04
Commerce		\$53,781.19	\$10,788.39	\$106,964.30	\$20,979.39	\$281,655.36	\$42,987.58	\$5,730,176.99	\$442,400.85	7.72%	\$74,755.36
Corrections		\$552,715.41	\$121,284.92	\$318,114.26	\$70,490.85	\$92,649.73	\$14,249.64	\$68,050,694.55	\$963,479.40	0.79%	\$206,025.41
Courts	Administrative Office	\$28,210.31	\$5,780.27	\$5,164.11	\$1,122.17	\$3,109.87	\$463.55		\$36,484.29		\$7,365.99
	1st District	\$49,778.10	\$9,307.18	\$35,250.30	\$7,190.70	\$240,175.47	\$47,995.47		\$325,203.87		\$64,493.35
	2nd District	\$621,950.22	\$140,226.42	\$499,193.21	\$107,454.21	\$1,677,589.04	\$330,547.12		\$2,798,732.47		\$578,227.75
	3rd District	\$698,807.00	\$136,825.21	\$646,097.38	\$137,242.44	\$3,450,172.83	\$704,880.12		\$4,795,077.21		\$978,947.77
	4th District	\$799,290.63	\$180,874.37	\$705,871.02	\$158,465.42	\$2,339,902.74	\$462,198.43		\$3,845,064.39		\$801,538.22
	5th District	\$117,430.76	\$23,251.05	\$62,109.64	\$13,676.94	\$272,980.72	\$53,111.07		\$452,521.12		\$90,039.06
	6th District	\$59,846.95	\$12,974.98	\$30,637.97	\$6,348.78	\$189,346.58	\$36,810.82		\$279,831.50		\$56,134.58
	7th District	\$51,455.17	\$10,066.90	\$25,807.73	\$5,280.53	\$157,016.22	\$28,949.44		\$234,279.12		\$44,296.87
	8th District	\$47,902.26	\$10,371.78	\$45,730.41	\$10,267.31	\$197,006.23	\$38,244.01		\$290,638.90		\$58,883.10
	Juvenile (All)	\$38,409.75	\$8,945.73	\$36,450.15	\$7,965.51	\$70,764.24	\$13,553.40		\$145,624.14		\$30,464.64
Sub Total	Courts	\$2,513,081.15	\$538,623.89	\$2,092,311.92	\$455,014.01	\$8,598,063.94	\$1,716,753.43	\$121,455,936.78	\$13,203,457.01	10.87%	\$2,710,391.33
Environmental Quality		\$16,129.51	\$3,430.40	\$10,603.76	\$1,959.64	\$125,500.64	\$19,800.34	\$379,327.89	\$152,233.91	40.13%	\$25,190.38
Governor's Office	Planning & Budget	\$0.00	\$0.00	\$62.00	\$0.00	\$188.89	\$21.85	\$30,789.93	\$250.89	0.81%	\$21.85
Health		\$14,419.19	\$2,011.58	\$15,711.84	\$2,485.03	\$36,183.23	\$5,944.69	\$243,296.01	\$66,314.26	27.26%	\$10,441.30
Health - Southwest Public Health		\$2,850.91	\$620.64	\$113.53	\$26.63	\$0.00	\$0.00	\$16,940.60	\$2,964.44	17.50%	\$647.27
Human Services		\$522.44	\$122.55	\$176.11	\$70.89	\$1,442.72	\$295.50	\$5,894.18	\$2,141.27	36.33%	\$488.94
Insurance		\$8,862.08	\$2,480.36	\$1,329.08	\$311.76	\$0.00	\$0.00	\$114,271.36	\$10,191.16	8.92%	\$2,792.12
Education	Tech College	\$4,178.42	\$886.18	\$5,123.83	\$841.29	\$7,849.21	\$1,587.20	\$133,069.45	\$17,151.46	12.89%	\$3,314.67
Labor Commission	OSHA, UEF & Inspections	\$457,114.11	\$27,719.26	\$249,365.97	\$14,924.56	\$240,330.13	\$28,041.59	\$8,640,087.57	\$946,810.21	10.96%	\$70,685.41
Natural Resources		\$5,086.08	\$1,167.93	\$747.22	\$153.40	\$1,748.14	\$151.68	\$130,599.30	\$7,581.44	5.81%	\$1,473.01
ORS		\$0.00	\$0.00	\$0.00	\$0.00	\$80,568.45	\$54.34	\$80,568.45	\$80,568.45	100.00%	\$54.34
Public Safety		\$2,497.92	\$375.35	\$3,560.77	\$428.24	\$10,644.89	\$1,133.47	\$75,699.27	\$16,703.58	22.07%	\$1,937.06
Tax Commission		\$2,881,164.00	\$0.00	\$2,621,691.00	\$0.00	\$10,012,611.35	\$0.00	\$155,043,358.28	\$15,515,466.35	10.01%	\$0.00
Transportation	Damage Claims	\$51,414.34	\$11,194.70	\$94,152.31	\$20,611.15	\$604,569.26	\$108,836.55	\$2,829,346.71	\$750,135.91	26.51%	\$140,642.40
Workforce Services	Employer Contributions	\$7,409.99	\$1,424.09	\$1,041.45	\$4,592.77	\$160,962.96	\$27,219.26		\$169,414.40		\$33,236.12
	Financial Services	\$0.00	\$0.00	\$0.00	\$0.00	\$1,319.36	\$276.34		\$1,319.36		\$276.34
	Unempl. Benefit Ovrpmnts.	\$24,605.21	\$5,452.03	\$5,463.94	\$25,296.39	\$241,170.94	\$46,319.72		\$271,240.09		\$77,068.14
Sub Total		\$32,015.20	\$6,876.12	\$6,505.39	\$29,889.16	\$403,453.26	\$73,815.32	\$14,896,660.60	\$441,973.85	2.97%	\$110,580.60
Total Collected		\$6,853,097.53	\$729,062.45	\$5,543,803.33	\$622,199.06	\$20,799,163.24	\$2,066,203.16	\$382,148,708.76	\$33,196,064.10	8.69%	\$3,417,464.67
Total Collected Plus Contingency Fee		\$7,582,159.98		\$6,166,002.39		\$22,865,366.40		\$36,613,528.77			
Money Collected Through Finders		\$1,863,166.31		\$1,631,266.17		\$4,894,691.82		\$8,389,124.30			

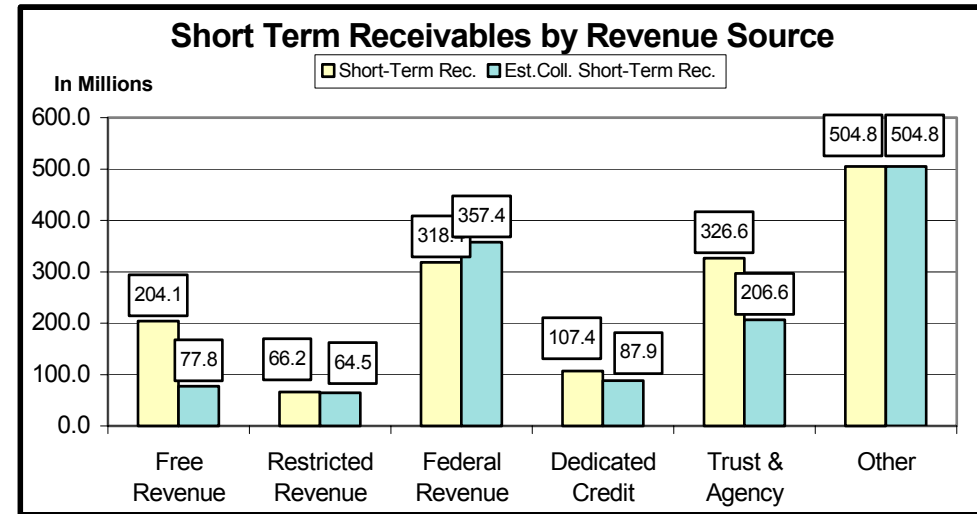
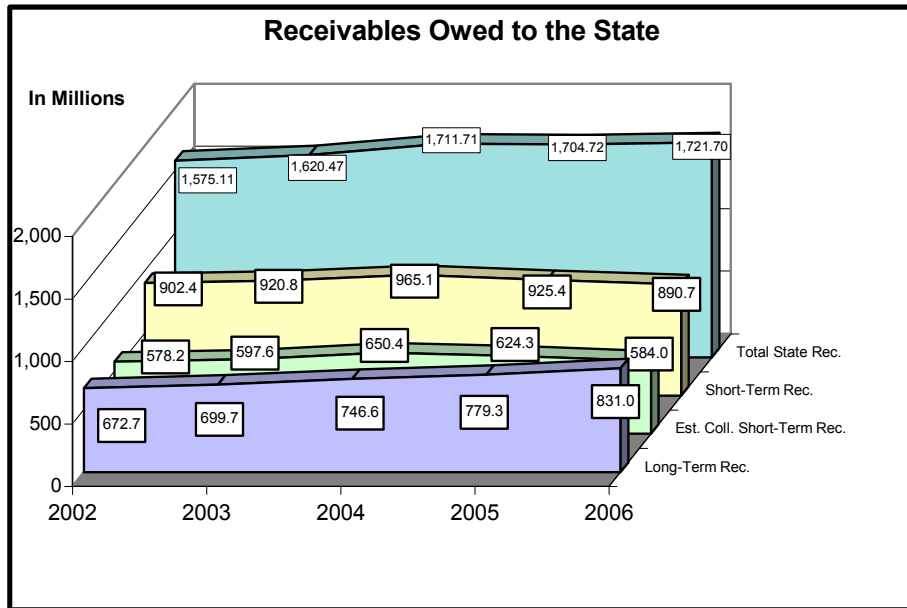
Private Sector Vendors: Contingency Fee In FY06, \$1,898,248 in principal, penalty and interest was collected from accounts that were written off the State's financial records.
G C Services 14.70% \$393,421 was also collected in contingency fee on these accounts.
Risk Management Alternatives 13.00% Most of the dollars collected were accounts from the Courts, Corrections and Department of Transportation. Some money was collected on other agency's writeoffs.
Allied 9.20%
Prime Recovery 50.00%

GC Services, Risk Management and Allied perform general collection of all debts from State agencies. These vendor's objective is to collect the principle amount placed for collection plus the costs of collection.
Prime Recovery is limited to specialized cases where forensic methods are required to support legal claims against debtors who have attempted to shield themselves against the liability.

SUMMARY OF OUTSTANDING SHORT TERM RECEIVABLES AT JUNE 30, 2006

#	Agency or Division	Ending Receivables FY2005	Adj./Write-Off	Receivables Created	Receivables Collected	Gross Short Term Rec	Allow for Dbtfl Accts	Net Short Term Rec.	Net Rec. Free Revenue	Net Rec. to Fed. Gov.	Net Rec to Other Funds	Aging 0 - 30 Days	Aging 31 - 90 Days	Aging 3 - 12 Months	Aging 12 - 24 Months	Aging 24-36 Months	Aging >36 Months
020	District Courts	\$44,070,250	(\$1,044,550)	\$17,031,807	(\$12,708,010)	\$47,349,497	\$12,306,135	\$35,043,362	\$2,737,268	\$0	\$32,306,094	\$39,788,175	\$1,613,538	\$2,368,976	\$2,338,439	\$884,744	\$355,625
021	Juvenile Courts	\$3,214,893	(\$11)	\$351,056	(\$2,190,548)	\$1,375,390	\$343,847	\$1,031,543	\$202,669	\$0	\$828,874	\$624,901	\$283,171	\$467,318	\$0	\$0	\$0
030	Capitol Preservation Board	\$100	\$0	\$0	\$0	\$100	\$0	\$100	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0	\$100
050	State Treasurer	\$16,625	\$0	\$0	(\$12,469)	\$4,156	\$0	\$4,156	\$0	\$0	\$4,156	\$0	\$0	\$0	\$4,156	\$0	\$0
060	Governor's Office	\$3,483,900	(\$23,884)	\$13,218,775	(\$15,661,226)	\$1,017,566	\$0	\$1,017,566	\$0	\$1,006,284	\$11,281	\$1,008,987	\$8,369	\$0	\$0	\$0	\$210
080	Attorney General	\$594,922	\$0	\$1,717,565	(\$1,662,612)	\$649,875	\$0	\$649,875	\$0	\$649,875	\$0	\$649,875	\$0	\$0	\$0	\$0	\$0
090	State Auditor	\$13,600	\$0	\$349,395	(\$349,577)	\$13,418	\$0	\$13,418	\$0	\$0	\$13,418	\$13,418	\$0	\$0	\$0	\$0	\$0
100	Dept of Administrative Service	\$932,212	(\$355,196)	\$6,085,768	(\$5,619,911)	\$1,042,872	\$0	\$1,042,872	\$0	\$16,218	\$1,026,654	\$804,525	\$72,707	\$104,659	\$39,224	\$13,168	\$8,589
102	Office of State Debt Collection	\$15,695,131	(\$11,266,630)	\$14,400,220	(\$1,370,441)	\$17,458,280	\$16,279,846	\$1,178,434	\$234,837	\$0	\$943,597	\$34,310	\$52,806	\$3,235,199	\$6,590,561	\$7,545,404	\$0
110	DTS	\$0	\$0	\$88,426	(\$79,476)	\$8,950	\$0	\$8,950	\$0	\$0	\$8,950	\$4,950	\$0	\$4,000	\$0	\$0	\$0
120	Tax Commission	\$152,607,183	(\$3,373,238)	\$176,776,677	(\$176,441,908)	\$149,568,714	\$105,741,314	\$43,827,400	\$43,716,374	\$111,026	\$0	\$22,422,937	\$45,119,265	\$20,577,147	\$61,449,365	\$0	\$0
130	Career Service Review Board	\$0									\$0						
170	Navajo Trust Administration	\$0	\$0	\$1,107,500	\$0	\$1,107,500	\$0	\$1,107,500	\$0	\$0	\$1,107,500	\$1,107,500	\$0	\$0	\$0	\$0	\$0
180	Department of Public Safety	\$5,512,442	(\$14,296)	\$44,657,757	(\$44,743,008)	\$5,412,895	\$0	\$5,412,895	\$980	\$4,757,620	\$654,295	\$4,937,722	\$28,268	\$430,310	\$2,185	\$3,523	\$10,888
190	Utah National Guard	\$5,494,111	\$0	\$23,287,258	(\$24,539,883)	\$4,241,485	\$0	\$4,241,485	\$0	\$4,241,485	\$0	\$4,241,485	\$0	\$0	\$0	\$0	\$0
200	Department of Human Services	\$432,107	(\$330,442)	\$106,694,522	(\$106,515,739)	\$280,448	\$0	\$280,448	\$0	\$280,368	\$80	\$119,560	\$95,450	\$65,358	\$0	\$0	\$80
201	Human Services - ORS	\$383,555,144	(\$82,534,259)	\$163,778,639	(\$72,369,778)	\$392,429,746	\$136,062,296	\$256,367,450	\$26,509,274	\$63,080,017	\$166,778,159	\$163,363,845	\$42,430,949	\$62,924,896	\$45,312,872	\$23,244,154	\$55,153,030
270	Department of Health	\$109,104,524	(\$1,605,621)	\$1,186,428,938	(\$1,255,768,754)	\$38,159,087	\$0	\$38,159,087	\$460	\$38,158,627	\$0	\$37,469,320	\$139,171	\$550,400	\$100	\$1	\$95
300	Building Board Construction	\$13,398,729	(\$2,397,152)	\$65,655,727	(\$61,408,826)	\$15,248,478	\$0	\$15,248,478	\$0	\$0	\$15,248,478	\$15,248,258	\$220	\$0	\$0	\$0	\$0
400	Board of Education	\$35,120,887	(\$164)	\$336,319,397	(\$366,898,930)	\$4,541,191	\$0	\$4,541,191	\$0	\$4,046,160	\$495,031	\$4,491,651	\$47,458	\$1,255	\$0	\$558	\$269
410	Department of Corrections	\$65,004,349	(\$24,017,398)	\$51,462,623	(\$13,714,120)	\$78,735,453	\$18,646,987	\$60,088,466	\$0	\$107,034	\$59,981,433	\$987,824	\$3,504,202	\$159,188	\$113,248	\$73,904,131	\$66,861
480	Dept Environmental Quality	\$3,104,053	(\$72,807)	\$36,059,269	(\$34,964,980)	\$4,125,536	\$3,483	\$4,122,053	\$16,186	\$3,319,301	\$786,566	\$3,646,105	\$13,457	\$58,738	\$41,751	\$23,413	\$342,072
510	Board of Regents	\$4,333	\$0	\$1,236,696	(\$1,241,029)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
550	School & Inst Trust Lands Admn	\$2,628,208	(\$474,638)	\$6,789,984	(\$8,943,554)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
560	Natural Resources	\$8,655,656	(\$14,837)	\$33,370,777	(\$36,512,653)	\$5,498,942	\$0	\$5,498,942	\$0	\$3,486,083	\$2,012,859	\$4,771,236	\$305,250	\$290,266	\$98,813	\$12,168	\$21,209
570	Department of Agriculture and Foods	\$1,194,584	(\$29,491)	\$5,248,939	(\$4,089,881)	\$2,324,151	\$0	\$2,324,151	\$0	\$2,209,645	\$114,507	\$1,738,002	\$44,682	\$521,079	\$20,063	\$100	\$225
600	Dept of Workforce Services	\$548,707	(\$198)	\$348,869,484	(\$348,678,107)	\$739,885	\$0	\$739,885	\$0	\$510,900	\$228,985	\$738,297	\$1,173	\$105	\$311	\$0	\$0
601	Employer's Unemployment Insurance Contributions	\$13,406,458	(\$1,098,915)	\$22,728,935	(\$18,241,461)	\$16,795,017	\$9,213,936	\$7,581,081	\$0	\$0	\$7,581,081	\$457,375	\$1,901,587	\$3,837,154	\$10,598,901	\$0	\$0
602	DWS Public Assistance	\$15,183,923	(\$587,299)	\$3,485,513	(\$2,620,499)	\$15,461,638	\$7,820,707	\$7,640,931	\$2,234,208	\$5,406,723	\$0	\$4,234,338	\$2,042,659	\$1,904,600	\$1,632,442	\$1,193,023	\$4,454,576
650	Alcoholic Beverage Control	\$1,025,609	\$392,499	\$13,270,547	(\$13,643,232)	\$1,045,423	\$0	\$1,045,423	\$0	\$0	\$1,045,423	\$1,017,892	\$27,531	\$0	\$0	\$0	\$0
660	Labor Commission	\$11,513,273	(\$784,777)	\$13,190,954	(\$6,471,969)	\$17,447,481	\$0	\$17,447,481	\$1,994,064	\$129,008	\$15,324,409	\$4,126,515	\$1,007,251	\$4,130,342	\$2,771,357	\$1,797,070	\$3,614,947
670	Department of Commerce	\$3,291,307	(\$117,038)	\$672,236	(\$74,356)	\$3,772,149	\$0	\$3,772,149	\$0	\$0	\$3,772,149	\$192,300	\$50,177	\$417,251	\$893,122	\$1,949,613	\$269,686
680	Financial Institutions	\$0	\$2,100	\$16,500	(\$18,350)	\$250	\$0	\$250	\$0	\$0	\$250	\$0	\$250	\$0	\$0	\$0	\$0
690	Insurance Department	\$125,368	\$2	\$242,323	(\$243,555)	\$124,138	\$0	\$124,138	\$122,638	\$0	\$1,500	\$24,203	\$0	\$3,500	\$83,742	\$12,693	\$0
710	Community Economic Development	\$4,204,324	(\$16,408)	\$36,722,839	(\$37,565,285)	\$3,345,470	\$0	\$3,345,470	\$0	\$3,263,785	\$81,685	\$3,291,588	\$46,048	\$1,023	\$5,380	\$55	\$1,377
810	Utah Dept of Transportation	\$22,247,232	\$10,948,019	\$400,808,503	(\$372,660,557)	\$61,343,197	\$200,000	\$61,143,197	\$0	\$19,448	\$61,123,749	\$60,680,203	\$384,405	\$278,589	\$0	\$0	\$0
900	Board of Bonding Commission	\$12,481	\$0	\$205,771	(\$218,252)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	State Totals	\$925,396,624	(\$118,816,629)	\$3,132,331,321	(\$3,048,242,936)	\$890,668,379	\$306,618,551	\$584,049,828	\$77,768,958	\$134,799,607	\$371,481,263	\$382,237,297	\$99,220,043	\$102,331,354	\$131,996,032	\$110,583,816	\$64,299,838

Summary of the State of Utah Receivables For the 2006 Fiscal Year



COMMENTS

State receivables increased \$17.0 million in FY 2006 to \$1.72 billion. Short-term receivables decreased \$34.7 million while Long-term receivables increased by \$51.7 million. Short-term receivables from the Federal Government decreased \$55.4 million, and are considered collectible. Net of Federal, short-term receivables decreased \$90.1 million. Increases in excess of \$5.0 million occurred in the Board of Education and Department of Health. Decreases in excess of \$5.0 million occurred in Human Services-ORS, Corrections, Labor Commission, and Transportation.

\$204.1 million of the \$890.7 million (22.9%) in short-term receivables represent free revenue. Of that, \$77.7 million (38.1%) is estimated collectible, a .4% decrease from FY05.

The other \$656.5 million in short-term receivables is owed by the federal government, third parties, restricted, and trust and agency funds. The collectible portion of the non-free revenue is estimated at \$506.3 million, 77.11%.

Receivable Summary – June 2006

Receivables by Revenue Source	Short-Term Receivables	Estimated Collectible	Estimated Uncollectible
Free Revenue	\$204,139,389	\$77,768,958	\$126,370,431
Non Free Revenue	\$686,528,990	\$506,280,870	\$180,248,120
Short-Term Receivables	\$890,668,379	\$584,049,828	\$306,618,551
Long Term Receivables	\$831,038,442	\$831,038,442	\$0
Total Receivables	\$1,721,706,821	\$1,415,088,270	\$306,618,551

Summary of Short Term Receivables For the 2006 Fiscal Year

Agency	Short Term Rec Reported by State Agencies 6/30/05	Short Term Receivables Due 6/30/2006	Allowance for Doubtful Accounts 6/30/2006	Projected Collectible Accounts	Total Past Due 6/30/06	Over 90 Days Past Due 6/30/2006
020 District Courts	\$44,070,250	\$47,349,497	\$12,306,135	\$35,043,362	\$39,298,158	\$5,947,784
021 Juvenile Courts	\$3,214,893	\$1,375,390	\$343,847	\$1,031,543	\$1,277,959	\$467,318
030 Capitol Preservation Board	\$100	\$100	\$0	\$100	\$100	\$100
050 State Treasurer	\$16,625	\$4,156	\$0	\$4,156	\$4,156	\$4,156
060 Governor's Office	\$3,483,900	\$1,017,566	\$0	\$1,017,566	\$8,579	\$210
080 Attorney General	\$594,922	\$649,875	\$0	\$649,875	\$649,875	\$0
090 State Auditor	\$13,600	\$13,418	\$0	\$13,418	\$13,418	\$0
100 Dept of Administrative Service	\$932,212	\$1,042,872	\$0	\$1,042,872	\$420,879	\$165,640
102 Office of State Debt Collection	\$15,695,131	\$17,458,280	\$16,279,846	\$1,178,434	\$17,442,539	\$17,371,164
110 DTS	\$0	\$8,950	\$0	\$8,950	\$5,700	\$4,000
120 Tax Commission	\$152,607,183	\$149,568,714	\$105,741,314	\$43,827,400	\$146,754,750	\$82,026,512
130 Career Service Review Board	\$0	\$0	\$0	\$0	\$0	\$0
170 Navajo Trust Administration	\$0	\$1,107,500	\$0	\$1,107,500	\$1,107,500	\$0
180 Department of Public Safety	\$5,512,442	\$5,412,895	\$0	\$5,412,895	\$524,203	\$446,905
190 Utah National Guard	\$5,494,111	\$4,241,485	\$0	\$4,241,485	\$4,241,485	\$0
200 Department of Human Services	\$432,107	\$280,448	\$0	\$280,448	\$247,899	\$65,438
201 Human Services - ORS	\$383,555,144	\$392,429,746	\$136,062,296	\$256,367,450	\$392,429,746	\$186,634,952
270 Department of Health	\$109,104,524	\$38,159,087	\$0	\$38,159,087	\$874,621	\$550,595
300 Building Board Construction	\$13,398,729	\$15,248,478	\$0	\$15,248,478	\$222,153	\$0
400 Board of Education	\$35,120,887	\$4,541,191	\$0	\$4,541,191	\$49,540	\$2,082
410 Department of Corrections	\$65,004,349	\$78,735,453	\$18,646,987	\$60,088,466	\$77,855,525	\$74,243,428
480 Dept Environmental Quality	\$3,104,053	\$4,125,536	\$3,483	\$4,122,053	\$515,804	\$465,974
510 Board of Regents	\$4,333	\$0	\$0	\$0	\$0	\$0
550 School & Inst Trust Lands Admn	\$2,628,208	\$0	\$0	\$0	\$0	\$0
560 Natural Resources	\$8,655,656	\$5,498,942	\$0	\$5,498,942	\$757,136	\$422,456
570 Department of Agriculture and Foods	\$1,194,584	\$2,324,151	\$0	\$2,324,151	\$588,068	\$541,467
600 Dept of Workforce Services	\$548,707	\$739,885	\$0	\$739,885	\$14,290	\$416
601 DWS Unemployment Insurance Cont	\$13,406,458	\$16,795,017	\$9,213,936	\$7,581,081	\$16,795,017	\$14,436,055
602 DWS Public Assistance	\$15,183,923	\$15,461,638	\$7,820,707	\$7,640,931	\$15,461,638	\$9,184,641
650 Alcoholic Beverage Control	\$1,025,609	\$1,045,423	\$0	\$1,045,423	\$235,718	\$0
660 Labor Commission	\$11,513,273	\$17,447,481	\$0	\$17,447,481	\$13,525,043	\$12,313,716
670 Department of Commerce	\$3,291,307	\$3,772,149	\$0	\$3,772,149	\$3,661,774	\$3,529,673
680 Financial Institutions	\$0	\$250	\$0	\$250	\$250	\$0
690 Insurance Department	\$125,368	\$124,138	\$0	\$124,138	\$99,935	\$99,935
710 Community Economic Development	\$4,204,324	\$3,345,470	\$0	\$3,345,470	\$53,884	\$7,835
810 Utah Dept of Transportation	\$22,247,232	\$61,343,197	\$200,000	\$61,143,197	\$861,315	\$278,589
900 Board of Bonding Commission	\$12,481	\$0	\$0	\$0	\$0	\$0
State Totals	\$925,396,624	\$890,668,379	\$306,618,551	\$584,049,828	\$735,998,657	\$409,211,039

***Summary of the State's Long Term Receivables -
For the 2006 Fiscal Year***

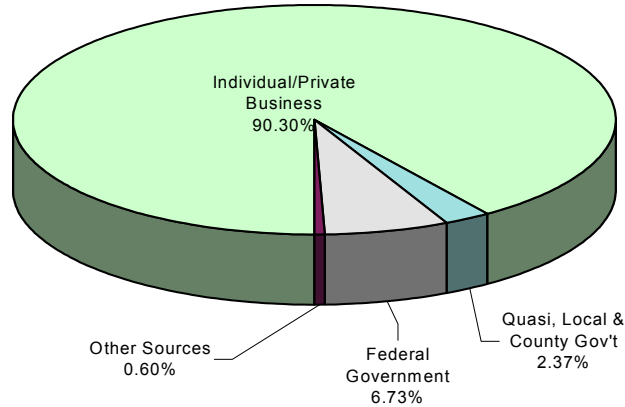
Receivables Due in Excess of One Year

Agency Name	Type of Receivable	Receivable Balance 6/30/06	Receivable Balance 6/30/05	% Increase (Decrease)
Agriculture	ARDL & Rural Rehab Revolving Loans	24,945,483	25,146,554	-0.80%
	\$ 122,480 is due in 90 days on above loans			
NR - Sovereign Lands & Forestry	Contracted Service	0	37,887	-100.00%
School and Institutional Trust Lands	Contracts	16,626,883	18,509,399	-10.17%
Department of Corrections	Incarcerated or Unavailable Offenders	30,992,673	32,741,347	-5.34%
Sub Total		<u>72,565,039</u>	<u>76,435,187</u>	-5.06%
Revolving Loans Serviced by Finance				
Safe Drinking Water	Loan	76,899,139	70,364,827	8.50%
Water Quality	Loan	192,566,843	192,137,000	0.22%
Water Resource Development	Loan	221,093,750	210,586,538	4.75%
Community Impact Board	Loan	214,082,604	178,155,791	16.78%
Energy Conservation	Loan	412,941	622,437	-50.73%
Housing Development	Loan	53,418,127	51,026,148	4.48%
	\$ 12,295,290 is due in 90 days on above loans			
Total Finance Revolving Loans		<u>758,473,403</u>	<u>702,892,741</u>	7.33%
TOTAL LONG TERM RECEIVABLES				
		831,038,443	779,327,928	6.22%

Note: Long Term obligation in the Department of Corrections contains restitution which may not be a state receivable.

Summary of Short-Term Receivables by Source For the 2006 Fiscal Year

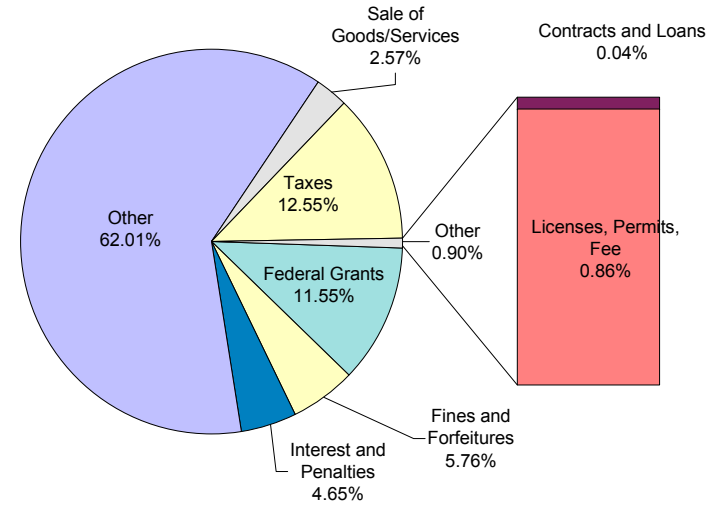
Source of Receivables by Debtor



Debtor	Amount	Percent FY 06	Percent FY 05
Individual/Private Business	\$804,232,414.71	90.30%	79.97%
Quasi, Local & County Gov't	\$21,129,032.62	2.37%	3.03%
Federal Government	\$59,972,962.87	6.73%	16.37%
Other Sources	\$5,333,969.17	0.60%	0.63%
Total	\$890,668,379.37	100.00%	100.00%

NOTE: Other Revenue Types are receivables collected for third parties such as victims of crimes and child support.

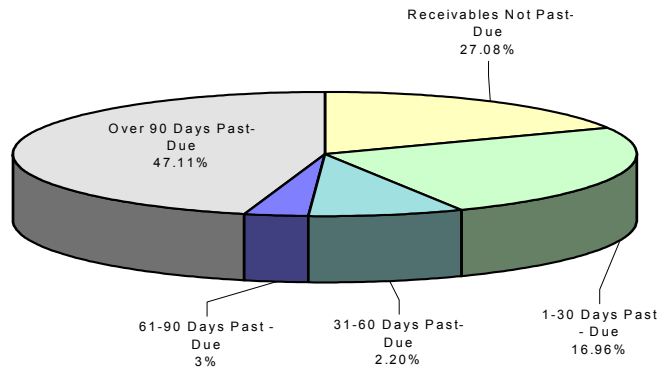
Source of Receivables by Revenue Type



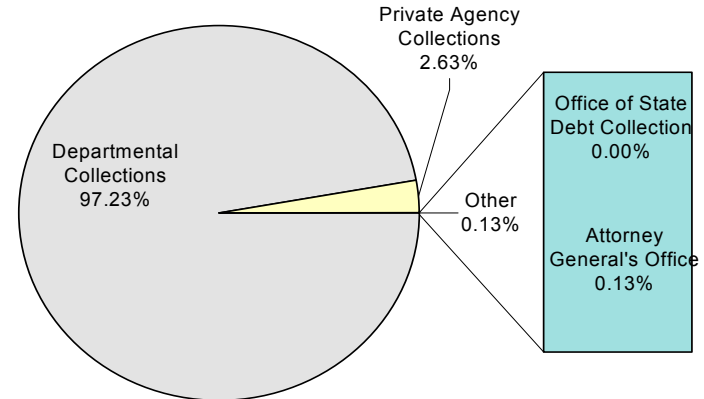
Revenue Type	Amount	Percent FY 06	Percent FY 05
Contracts and Loans	\$364,969.00	0.04%	0.44%
Federal Grants	\$102,906,089.04	11.55%	18.29%
Fines and Forfeitures	\$51,336,592.64	5.76%	4.63%
Interest and Penalties	\$41,454,976.89	4.65%	4.60%
Licenses, Permits, Fee	\$7,659,127.42	0.86%	0.56%
Other	\$552,300,161.07	62.02%	57.96%
Sale of Goods/Services	\$22,892,399.31	2.57%	1.32%
Taxes	\$111,754,064.00	12.55%	12.20%
Total	\$925,396,623.95	100.00%	100.00%

Summary of Receivable Age and Collection Status For the Fiscal Year Ending June 30, 2006

Aging of State Receivables



Entities Responsible for Collections



Source	FY 2005 Amount	FY 2006 Amount	Percent Change
Rec. Not Past-Due	\$226,415,477.05	\$160,732,649.61	-29.01%
1-30 Days Past-Due	\$209,055,902.42	\$221,504,647.66	5.95%
31-60 Days Past-Due	\$75,110,505.45	\$69,954,200.46	-6.86%
61-90 Days Past-Due	\$38,076,571.93	\$29,265,842.17	-23.14%
Over 90 Days Past-Due	\$376,738,167.10	\$409,211,039.47	8.62%
Total	\$925,396,623.95	\$890,668,379.37	-3.75%

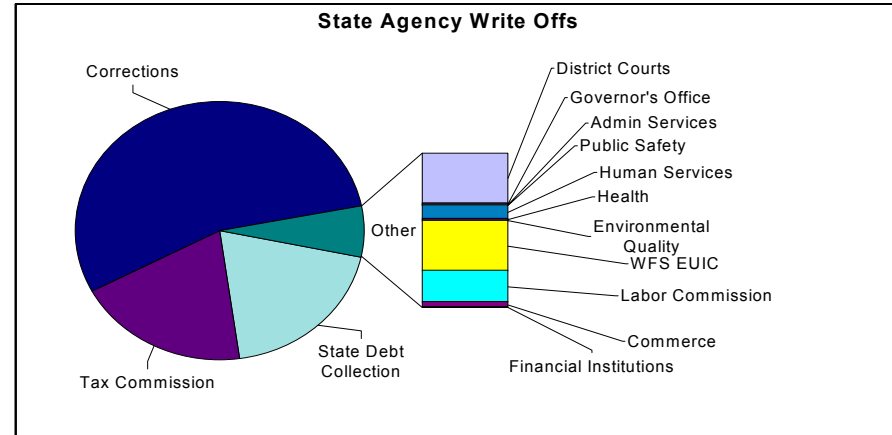
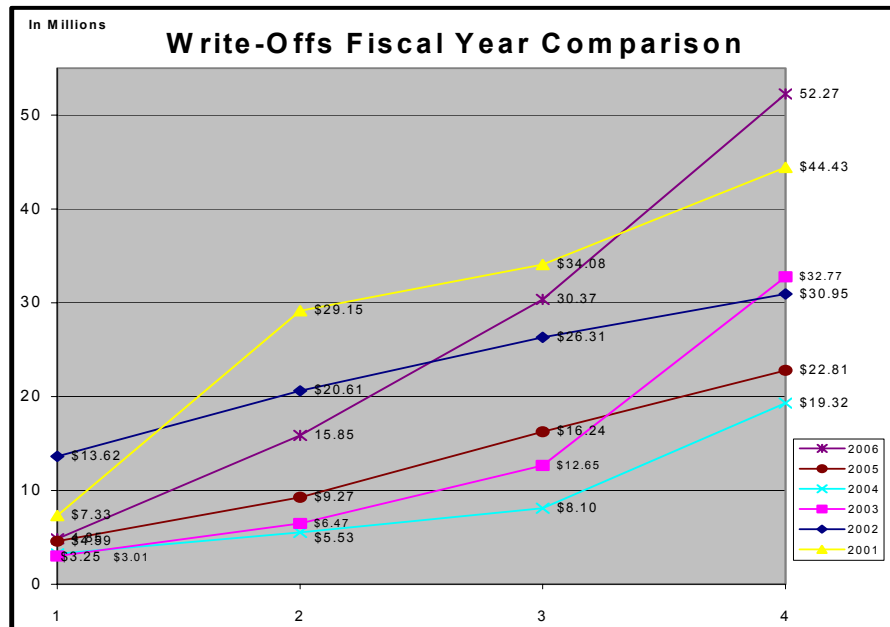
During FY 2006, the State's past-due receivables increased \$30.95 Million, 4.43%. Continued effort will be made to bill and collect in the early phases of the collection cycle.

Source	Amount	Percent
Departmental Collections	\$866,035,681.08	97.24%
Private Agency Collections	\$23,466,686.29	2.63%
Office of State Debt Collection	\$1,165,817.00	0.13%
Attorney General's Office	\$195.00	0.00%
Total	\$890,668,379.37	100.00%

Amount listed above are estimates. All accounts that are placed with the private sector collection vendor are automatically sent to the State's Offset program for matching with tax refunds and vendor payments if a Social Security Number is available.

State agencies by policy and procedures should collect their receivables for the first 60 to 90 days unless a different arrangement is negotiated with OSDC, or it is prohibited by law. Accounts that are referred to the Office of State Debt Collection are placed with private sector collection vendors contracted by the State to provide this service.

Write-Off's of Receivables For the 2006 Fiscal Year



COMMENTS

State write-offs increased by \$29.46 M in FY 2006. As noted in the accompanying chart, write-offs are limited to a small number of state agencies. Agencies use write-offs to identify and eliminate receivables on the State's books that have limited or no opportunity for collection. Thus, stated receivables are more accurate. Agencies must obtain authorization from OSDC to write-off accounts greater than \$25. State Finance must also approve write-offs greater than \$1,000 before processing.

Statewide write-off policies require agencies to refer write-off accounts to the OSDC for future follow-up unless the State agency has similar follow-up policies as part of their collection process. Write-off accounts are referred to the private collection vendors for continued follow-up unless the debtor is deceased or it would not be in the best interest of the State. There is no cost to the State for this continued follow-up. Collection fees charged by third-party vendors are collected from the debtor in addition to the debt owed the State.

Agency	Write-Offs FY2006	% Of All W/O FY2006	Write-Offs FY 2005	% Of All W/O FY2005
020 District Courts	\$1,115,125	2.13%	2,668,496	11.70%
060 Governor's Office	\$22,636	0.04%	1,209	0.01%
100 Dept of Administrative Services	\$8,907	0.02%	5,318	0.02%
102 Office of State Debt Collection	\$10,143,361	19.41%	13,023,500	57.10%
120 Tax Commission	\$10,132,012	19.39%	4,946,816	21.69%
180 Department of Public Safety	\$13,210	0.03%	572	0.00%
200 Department of Human Services	\$294,442	0.56%	418,966	1.84%
270 Department of Health	\$17,651	0.03%	47,178	0.21%
410 Department of Corrections	\$28,587,168	54.69%	7,389	0.03%
480 Dept Environmental Quality Unemployment Insurance	\$31,757	0.06%	2,396	0.01%
601 Contributions	\$1,098,915	2.10%	1,642,493	7.20%
660 Labor Commission	\$689,003	1.32%	1,209	0.01%
670 Department of Commerce	\$112,403	0.22%	40,961	0.18%
680 Financial Institutions	\$500	0.00%	450	0.00%
Totals	\$52,267,090	100.00%	\$22,806,953	100.00%

PERFORMANCE MEASURES

Performance Measures

Performance measures are used to evaluate state agencies' effectiveness in managing and collecting state receivables. These measurements are industry-standards in the collection field, but are not appropriate for all state agencies due to the nature of the receivables that are generated within the agency. For example, tax receivables are delinquent at the time the receivable is recorded on the State's books; therefore, the measurement of *Past-Due as a % of Gross Receivables* is not meaningful. Several agencies have similar situations.

Due to reporting system inadequacies, incomplete reporting of required data prevents performance measures from being applied to every agency. The Office of State Debt Collection is working with the individual agencies to bring their reporting up to a level where the performance measurements will be useful as a management tool for the agency.

Summary of State of Utah Performance Measures

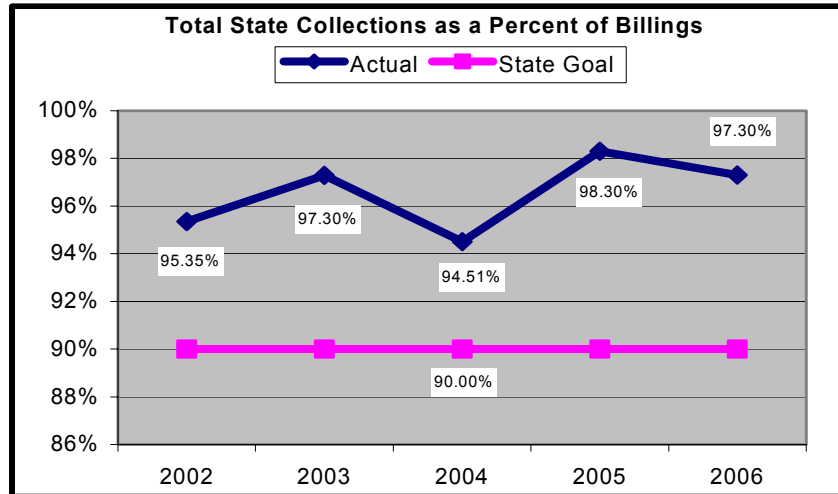
For Quarters Ending 01-Jul-2005 Through 30-Jun-2006

Agency	Avg. Collections as a % of Billings	Avg. Days to Collection	Collectible as a % of Gross	Past-Due as a % of Gross	Over 90 Days Past-Due as a % of Total	Write-Off as a % of Total Past-Due
020 District Courts	74.61%	1,285.67	74.01%	83.00%	15.14%	0.84%
021 Juvenile Courts	623.99%	361.74	75.00%	92.92%	36.57%	0.00%
030 Capitol Preservation Board	0.00%	0.00	100.00%	100.00%	100.00%	0.00%
050 State Treasurer	0.00%	240.00	100.00%	100.00%	100.00%	0.00%
060 Governor's Office	118.48%	8.30	100.00%	0.84%	2.45%	21.44%
080 Attorney General	96.80%	74.00	100.00%	0.00%	0.00%	0.00%
090 State Auditor	100.05%	9.17	100.00%	100.00%	0.00%	0.00%
100 Dept of Administrative Services	92.35%	60.57	100.00%	40.36%	39.36%	0.54%
102 Office of State Debt Collection	9.52%	4,562.27	6.75%	99.91%	99.59%	14.62%
110 DTS	89.88%	19.53	100.00%	63.69%	70.18%	0.00%
120 Tax Commission	99.81%	317.03	29.30%	98.12%	55.89%	1.68%
170 Navajo Trust Administration	0.00%	0.00	100.00%	0.00%	0.00%	0.00%
180 Department of Public Safety	100.19%	19.30	100.00%	9.68%	85.25%	0.44%
190 Utah National Guard	105.38%	37.77	100.00%	0.00%	0.00%	0.00%
200 Department of Human Services	99.83%	1.08	100.00%	88.39%	26.40%	28.26%
201 Human Services - ORS	44.19%	1,966.39	65.33%	100.00%	47.56%	0.00%
270 Department of Health	105.84%	4.27	100.00%	2.12%	67.93%	0.10%
300 Building Board Construction	93.53%	48.36	100.00%	1.46%	0.00%	0.00%
400 Board of Education	109.09%	1.71	100.00%	1.09%	4.20%	0.00%
410 Department of Corrections	26.65%	1,895.71	76.32%	98.88%	95.36%	9.98%
480 Dept Environmental Quality	96.97%	19.77	99.92%	12.50%	90.34%	1.08%
510 Board of Regents	100.35%	0.63	100.00%	0.00%	0.00%	0.00%
550 School & Inst Trust Lands	131.72%	56.85	100.00%	0.00%	0.00%	0.00%
560 Natural Resources	109.42%	30.67	100.00%	13.77%	55.80%	0.00%
570 Dept of Agriculture Foods	77.92%	100.47	100.00%	25.30%	92.08%	0.00%
600 Dept of Workforce Services	99.95%	0.27	100.00%	1.93%	2.91%	0.00%
601 Unemploy Insur Contributions	80.26%	305.86	45.14%	100.00%	85.95%	1.77%
602 DWS Public Assistance	75.18%	2,128.75	49.42%	100.00%	59.40%	0.00%
650 Alcoholic Beverage Control	102.81%	31.48	100.00%	22.55%	0.00%	0.00%
660 Labor Commission	49.06%	802.13	100.00%	77.52%	91.04%	1.35%
670 Department of Commerce	11.06%	17,004.76	100.00%	97.07%	96.39%	0.81%
680 Financial Institutions	111.21%	24.52	100.00%	100.00%	0.00%	200.00%
690 Insurance Department	100.51%	186.01	100.00%	80.50%	100.00%	0.00%
710 Community Economic Devel	102.29%	18.82	100.00%	1.61%	14.54%	0.00%
810 Utah Dept of Transportation	92.98%	21.83	99.67%	1.40%	32.34%	0.00%
900 Board of Bonding Commission	106.07%	32.13	100.00%	0.00%	0.00%	0.00%

Average	97.3%	94.8	65.6%	82%	56.1%	1.5%
----------------	--------------	-------------	--------------	------------	--------------	-------------

Utah Performance Goals	90%	90	95%	20%	20%	2%
-------------------------------	------------	-----------	------------	------------	------------	-----------

Utah Receivables Collections as a Percentage of Billings



State Agencies Exceeding the State Goal of 90% Collections as a Percent of Billings for FY2006 with Gross Receivables in Excess of \$1.0 Million

Agency	Average FY2006	Average FY2005
060 Governor's Office	118.5%	98.9%
100 Dept of Administrative Service	92.4%	97.6%
120 Tax Commission	99.8%	108.0%
180 Department of Public Safety	100.2%	107.0%
190 Utah National Guard	105.4%	86.9%
270 Department of Health	105.8%	99.3%
300 Building Board Construction	93.5%	96.4%
400 Board of Education	109.1%	100.1%
480 Dept Environmental Quality	97.0%	101.6%
560 Natural Resources	109.4%	114.6%
650 Alcoholic Beverage Control	102.8%	100.3%
710 Community Economic Development	102.3%	97.6%
810 Utah Dept of Transportation	92.98%	119.3%

This graph illustrates the relationship between collections and billings. This performance measure is one indication of the State's effectiveness in collecting its current receivables. Higher percentages indicate greater collections in relation to billings and are positive indicators.

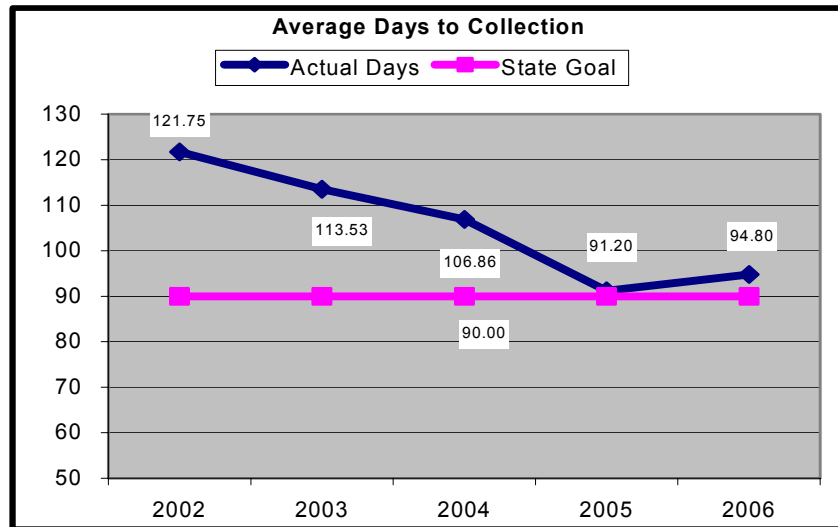
The average collection as a percent of billings for FY 2006 is 97.3%, a 1% decrease. OSDC will put forth extra effort to motivate those agencies not meeting this goal to improve their performance.

Lowest Average Collections as a Percent of Billings for State Agencies with over \$1.0 Million in Gross Receivables

Agency	Average FY2006	Average FY2005
670 Department of Commerce	11.06%	9.76%
410 Department of Corrections	26.65%	52.12%
201 Human Services - ORS	44.19%	41.43%
660 Labor Commission	49.06%	110.32%
020 District Courts	74.61%	30.37%
602 DWS Public Assistance	75.18%	80.41%

OSDC is excluded from this report. The OSDC receivables are all delinquent and old when they are transferred from the agencies.

Utah Receivables Days to Collection



Agencies Having \$1.0 Million in Receivables with Average Days to Collection Exceeding the State Goal of 90 Days

Agency	Average FY2006	Average FY2005
060 Governor's Office	8.3	11.46
100 Dept of Administrative Service	0	180
170 Navajo Trust Administration	60.57	65.13
180 Department of Public Safety	19.3	25.44
190 Utah National Guard	37.77	65.98
270 Department of Health	4.27	10.56
300 Building Board Construction	48.36	37.66
400 Board of Education	1.71	10.96
480 Dept Environmental Quality	19.77	28.68
560 Natural Resources	30.67	35.07
650 Alcoholic Beverage Control	31.48	33.43
710 Community Economic Development	18.82	19.57
810 Dept of Transportation	21.83	4.41

The Days to Collection statistic represents the average number of days it takes the State to collect receivable dollars. The statistic first divides the average amount of dollars collected over four quarters into the average balance of outstanding accounts receivable during the same period. The resulting turnover ratio is multiplied by the number of days in the quarter. The result is an approximation of the number of days it would take to collect the outstanding receivable balances assuming past successful collection efforts continue at the same rate.

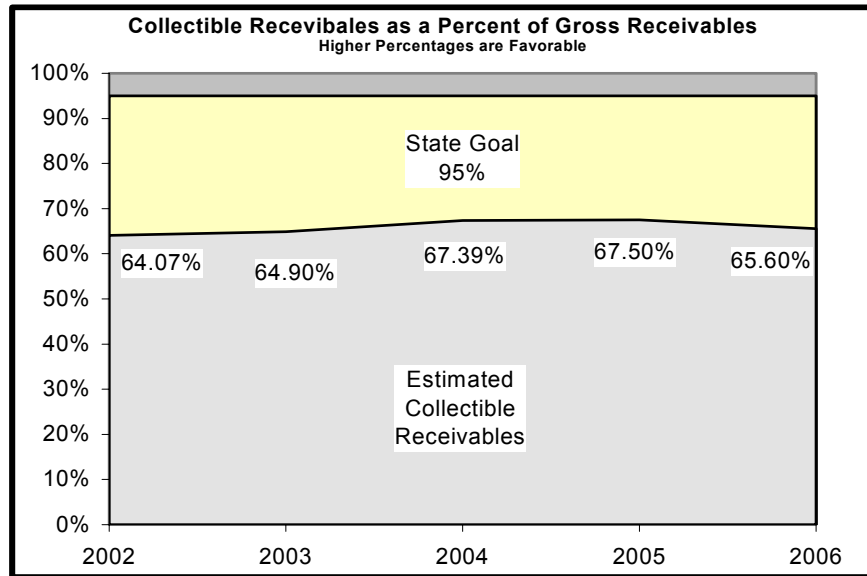
A lower number of days indicate greater efficiency in collecting money owed to the State. The State performance goal of 90 days is not quite being met. Agencies experience a greater number of days to collection when their receivables are for taxes, fines, fees, etc. because of the lack of perceived value by the debtor. Continued effort will be made to improve state agency performance in this area.

Agencies Having \$1 Million in Receivables with the Highest Average Days to Collection

Agency	Average FY2006	Average FY2005
021 Juvenile Courts	1,285.67	694.19
102 Office of State Debt Collection	361.74	2727.03
120 Tax Commission	4,562.27	3,939.80
201 Human Services - ORS	317.03	396.91
410 Department of Corrections	1,966.39	1,995.78
570 Department of Agriculture and Foods	1,895.71	2,083.59
601 Workforce Services Unemployment Insurance Contribution	100.47	48.03
602 DWS Public Assistance	305.86	322.53
660 Labor Commission	2,128.75	2,822.08
670 Department of Commerce	17,004.76	10,699.50

Utah Collections

Collectible Receivables as a Percent of Gross Receivables



The graph illustrates the relationship between collectible and gross receivables, and indicates what collections can be expected in the future, given the same level of effort. Collectible receivables are equal to gross receivables less an allowance for doubtful accounts. Higher percentages are favorable and indicate that a greater percentage of gross receivables are expected to be collected. The state's goal for this statistic is 95%.

At June 30, 2006, 65.6% of the gross receivables are estimated to be collectible. During FY 2006, agencies continued implementing GASB 34 requirements to establish an allowance for doubtful accounts. This results in more accurate reporting of receivables that are collectible based on historical collection information.

The agencies listed below with the lowest collectible receivables as a percent of gross receivables are those with the greatest collection challenges. These receivables include delinquent taxes, public assistance overpayments, child support, and court and other types of fines.

Agencies with Receivables of at Least \$1 Million with the Highest Percent Collectible as a Percent of Gross Receivables

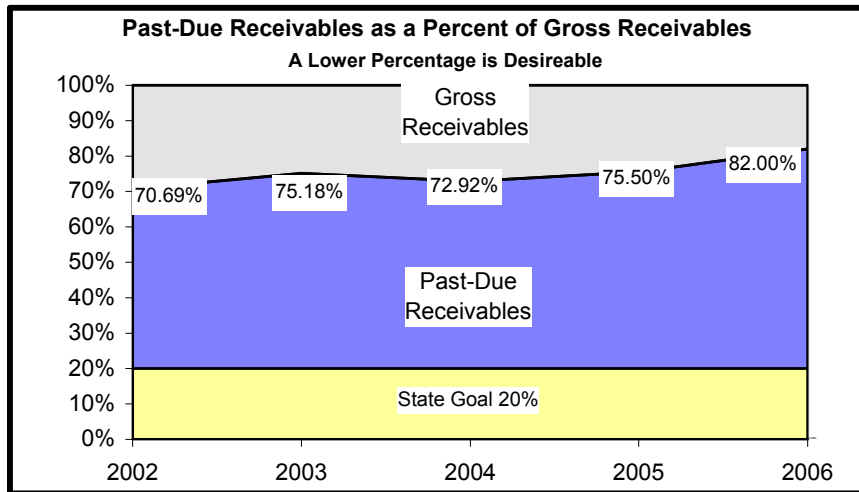
Agency	FY 2006	FY 2005
060 Governor's Office	100.00%	100.00%
100 Dept of Administrative Services	100.00%	100.00%
170 Navajo Trust Administration	100.00%	100.00%
180 Department of Public Safety	100.00%	100.00%
190 Utah National Guard	100.00%	100.00%
270 Department of Health	100.00%	100.00%
300 Building Board Construction	100.00%	100.00%
400 Board of Education	100.00%	100.00%
480 Dept Environmental Quality	99.92%	99.89%
560 Natural Resources	100.00%	100.00%
570 Department of Agriculture and Foods	100.00%	100.00%
650 Alcoholic Beverage Control	100.00%	100.00%
660 Labor Commission	100.00%	100.00%
670 Department of Commerce	100.00%	100.00%
710 Community Economic Development	100.00%	100.00%
810 Department of Transportation	99.7%	99.1%

Agencies with Receivables in Excess of \$1 Million with the Lowest Collection Percentage as a Percent of Gross

Agency	FY 2006	FY 2005
020 District Courts	74.01%	74.01%
021 Juvenile Courts	75.00%	75.00%
102 Office of State Debt Collection	6.75%	6.18%
120 Tax Commission	29.30%	30.39%
201 Human Services - ORS	65.33%	63.09%
410 Department of Corrections	76.32%	76.57%
601 Unemployment Insurance Contributions	45.14%	44.94%
602 DWS Public Assistance	49.42%	77.29%

Utah Receivables

Past-Due Receivables as a Percent of Gross Receivables



This statistic measures the integrity of the original receivable by indicating an agency's ability and efforts to bill and collect accounts. A low percentage is an indication that agencies are utilizing effective collection and billing procedures because they collect accounts before they become past-due. The State's performance goal for this statistic is 20%.

This graph illustrates the relationship between past-due and gross receivables. Past-due is defined as a receivable that is one or more days past the original due date. For the year ending June 30, 2006, 82.0% of the gross short-term receivables were past-due.

This performance measurement is not a valid measurement for state agencies where the receivable is past-due at the time it is placed on the agency's books such as receivables in the OSDC, and Tax Commission.

Agencies with Receivables in Excess of \$1 Million that Exceeded the State Goal of Past-Due Receivables being 20% or Less of their Gross Receivables

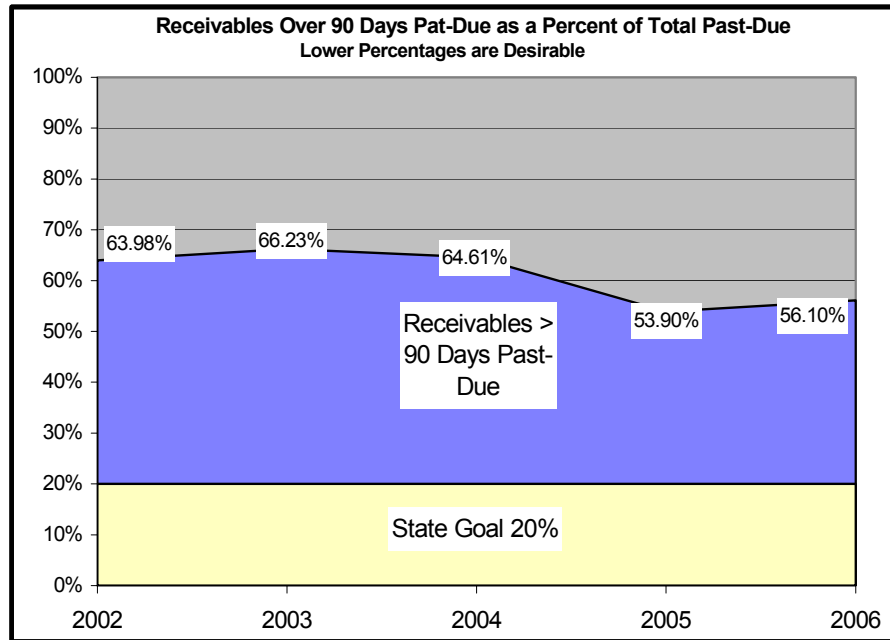
Agency	FY 2006	FY 2005
060 Governor's Office	0.84%	1.06%
170 Navajo Trust Administration	0.00%	0.00%
180 Department of Public Safety	9.68%	4.36%
190 Utah National Guard	0.00%	12.95%
270 Department of Health	2.12%	1.46%
300 Building Board Construction	1.46%	0.90%
400 Board of Education	1.09%	0.04%
480 Dept Environmental Quality	12.50%	17.44%
560 Natural Resources	13.77%	3.79%
710 Community Economic Development	1.61%	0.41%
810 Utah Dept of Transportation	1.40%	5.14%

Agencies with Receivables in Excess of \$1 Million with the Highest Past-Due as a Percent of Gross Receivables

Agency	FY 2006	FY 2005
020 District Courts	83.00%	82.08%
021 Juvenile Courts	92.92%	54.22%
100 Dept of Administrative Services	40.36%	30.01%
102 Office of State Debt Collection	99.91%	98.00%
120 Tax Commission	98.12%	98.40%
201 Human Services - ORS	100.00%	100.00%
410 Department of Corrections	98.88%	99.08%
570 Department of Agriculture and Foods	25.30%	7.23%
601 Unemployment Insurance Contributions	100.00%	100.00%
602 DWS Public Assistance	100.00%	100.00%
650 Alcoholic Beverage Control	22.55%	20.13%

Utah Receivables

Receivables Over 90 Days Past-Due as a Percent of Total Past-Due Receivables



The graph illustrates the relationship between receivables that are 90 days past-due compared to total past-due receivables. The Receivables Over 90 Days Past-Due as a Percent of Total Past-Due Receivables measures the effectiveness of agencies to collect past-due receivables. A lower percentage indicates fewer past-due receivables are delinquent in excess of 90 days and is another indicator of the agency's effectiveness in collecting delinquent debt. The state's performance goal for this statistic is 20%.

As indicated by the graph, receivables past-due over 90 days have increased slightly.

Agencies Exceeding \$1.0 Million in Outstanding Receivables Attaining the State Goal of 20% or Less of Receivables Being Over 90 Days Past-Due Compared to Total Past-Due.

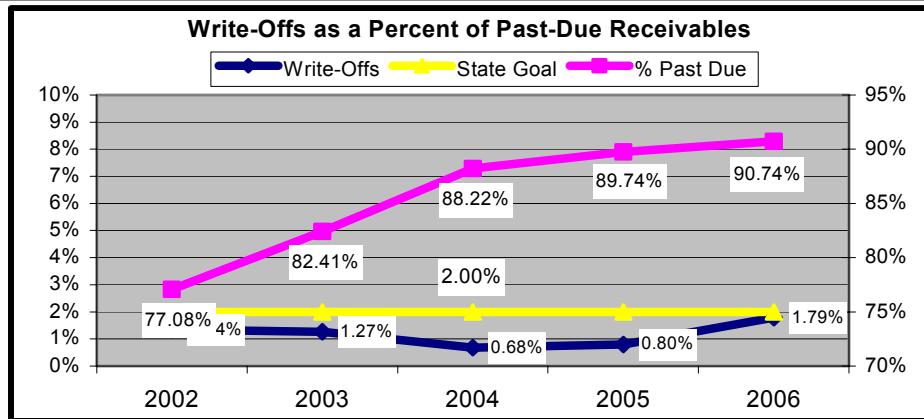
Agency		FY 2006	FY 2005
020	District Courts	15.14%	16.52%
060	Governor's Office	2.45%	62.13%
170	Navajo Trust Administration	0.00%	0.00%
190	Utah National Guard	0.00%	35.50%
300	Building Board Construction	0.00%	0.00%
400	Board of Education	4.20%	99.36%
650	Alcoholic Beverage Control	0.00%	0.00%
710	Community Economic Development	14.54%	26.85%

Agencies Exceeding \$1.0 Million in Outstanding Receivables with a High Percentage of the Receivables Being Past-Due More Than 90 Days.

Agency	FY 2006	FY 2005
021 Juvenile Courts	36.57%	83.97%
100 Dept of Administrative Services	39.36%	35.36%
120 Tax Commission	55.89%	51.05%
180 Department of Public Safety	85.25%	27.62%
201 Human Services - ORS	47.56%	47.41%
270 Department of Health	67.93%	15.04%
410 Department of Corrections	95.36%	95.02%
480 Dept Environmental Quality	90.34%	83.02%
560 Natural Resources	55.80%	82.84%
570 Department of Agriculture and Foods	92.08%	73.14%
601 Unemployment Insurance Contributions	85.95%	81.67%
602 DWS Public Assistance	59.40%	64.13%
660 Labor Commission	91.04%	81.90%
670 Department of Commerce	96.39%	94.35%
810 Utah Dept of Transportation	32.34%	50.40%

Utah Receivables

Write-Offs as a Percent of Past-Due Receivables



The graph illustrates the relationship between receivables written off the agency accounting records as uncollectible and total past-due receivables. A small percentage is a positive performance indicator. The State's performance goal for this statistic is 2%.

Write-offs as a percent of past-due receivables showed a decrease compared to the past year. This is a result of State agencies working with the Division of Finance to more accurately reflect the true value of the receivables on their financial reports.

Comparison of % of Past-Due Receivables to % of Write-offs in State Agencies with over \$1.0 Million in Gross Receivables

Agency	% of Rec. Past-Due 6/30/2006	Write-offs as a % of Past-Due Rec. 6/30/06	% of Rec. Past-Due 6/30/2005	Write-offs as a % of Past-Due Rec. 6/30/05
020 District Courts	73.02%	0.84%	65.87%	4.29%
021 Juvenile Courts	65.91%	0.00%	54.35%	0.00%
060 Governor's Office	7.31%	21.44%	2.78%	1.11%
080 Attorney General	0.00%	0.00%	0.00%	0.00%
102 Office of State Debt Collection	99.89%	14.62%	98.58%	17.91%
120 Tax Commission	97.07%	1.68%	97.93%	0.74%
180 Department of Public Safety	31.25%	0.44%	14.95%	0.03%
190 Utah National Guard	18.60%	0.00%	28.45%	0.00%
201 Human Services - ORS	100.00%	0.00%	100.00%	0.00%
270 Department of Health	30.37%	0.10%	12.06%	0.28%
300 Building Board Construction	8.78%	0.00%	34.25%	0.00%
400 Board of Education	1.26%	0.00%	0.40%	0.00%
410 Department of Corrections	99.12%	9.98%	99.41%	0.00%
480 Dept Environmental Quality	38.31%	1.08%	31.70%	0.08%
550 School & Inst Trust Lands Admn	0.00%	0.00%	0.00%	0.00%
570 Department of Agriculture and Foods	52.14%	0.00%	14.11%	0.00%
601 Unemployment Insurance Contributions	100.00%	1.77%	100.00%	3.32%
602 DWS Public Assistance	100.00%	0.00%	100.00%	0.00%
650 Alcoholic Beverage Control	26.00%	0.00%	23.07%	0.00%
660 Labor Commission	88.72%	1.35%	92.74%	0.00%
670 Department of Commerce	98.84%	0.81%	96.79%	0.33%
710 Community Economic Development	5.44%	0.00%	10.46%	0.00%
810 Utah Dept of Transportation	4.94%	0.00%	14.25%	0.00%

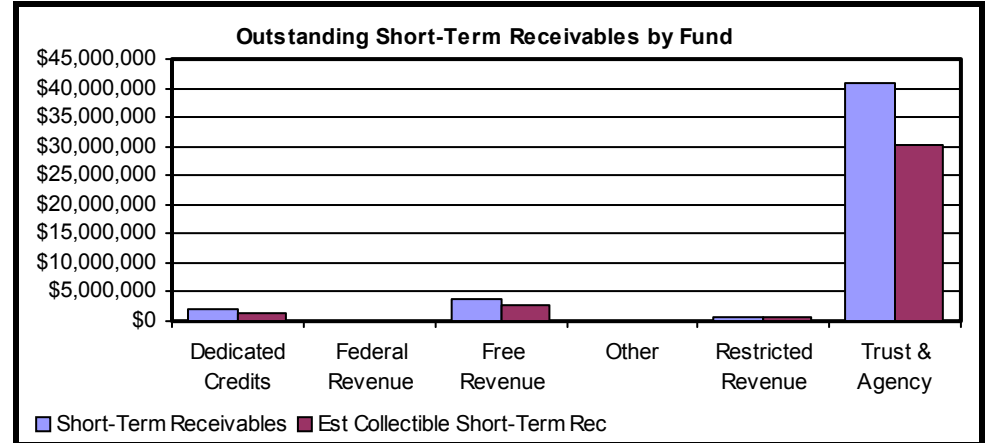
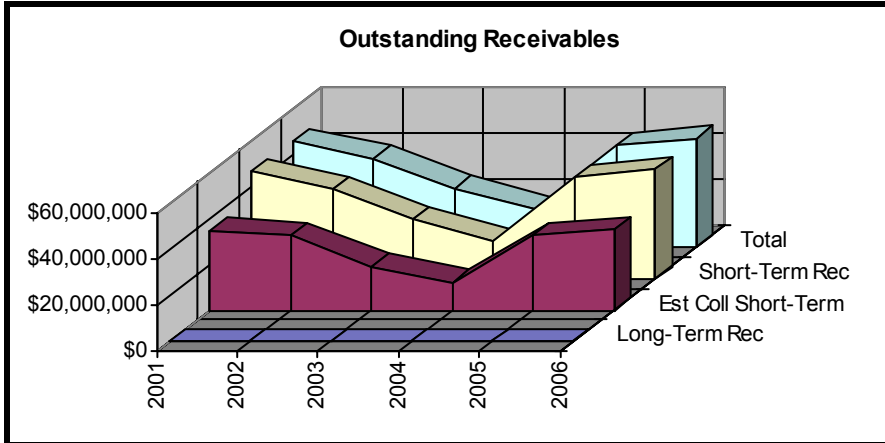
Agencies with large percentages of past-due receivables will be encouraged to remove accounts from their active accounting records when they are considered uncollectible unless prohibited by law. This will result in the state's receivables being more accurately reflected on the state's receivable reports.

Accounts that are written off will be assigned to the private sector collection vendors for further collection efforts when appropriate.

**RECEIVABLES
BY
STATE AGENCY**

Summary of District Courts Short-Term Receivables

The Utah Judiciary provides the people with an open, fair, efficient and independent system for the advancement of justice under the law.



Comments:

In FY06 Court receivables increased by \$3.2 M, 7.4%. Courts collections increased \$.45 M, 3.5%. The amount past-due increased by \$3.1 M, 8.64%. The amount past-due over 90 days decreased \$29 K - approximately .5%.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,972,410	\$0	\$3,698,511	\$0	\$776,621	\$40,901,955
Est. Collectible Short-Term Rec.	\$1,459,781	\$0	\$2,737,268	\$0	\$574,779	\$30,271,534

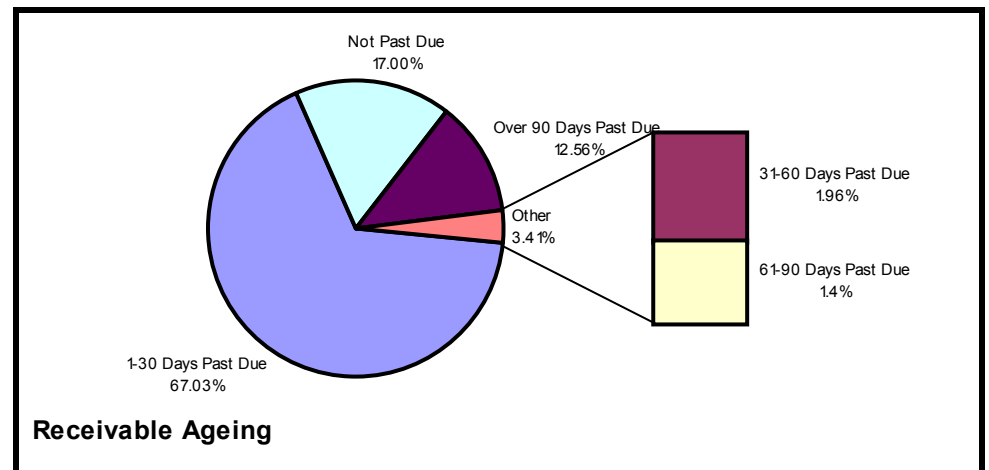
The Allowance for Doubtful Accounts is recorded at approximately 26%

Court receivables include restitution and other trusts that if collected will be paid to some other person or entity and are not State receivables.

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$17,031,807.00	\$12,708,010.00	\$388,254.21

Cost of Collection is the PJI amount transferred to the Court from OSDC.
The cost to collect \$1 is estimated to be
\$1 is estimated to be \$0.0306.



Summary of District Courts Short-Term Receivables

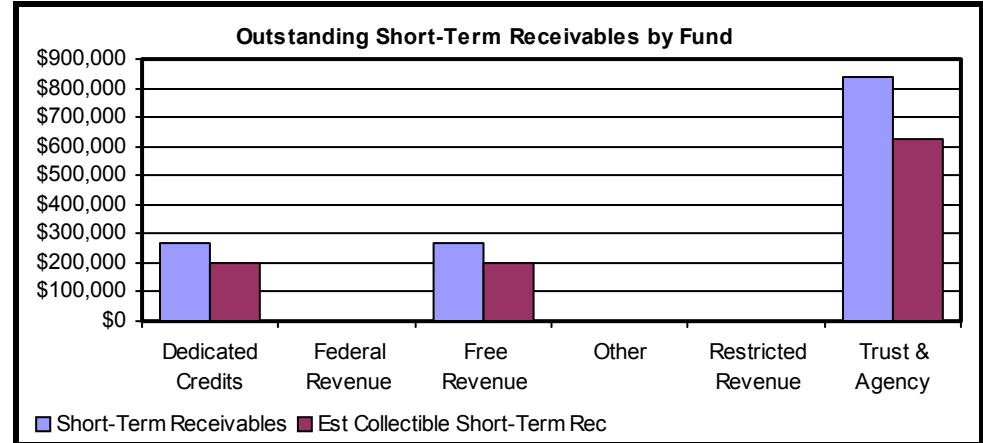
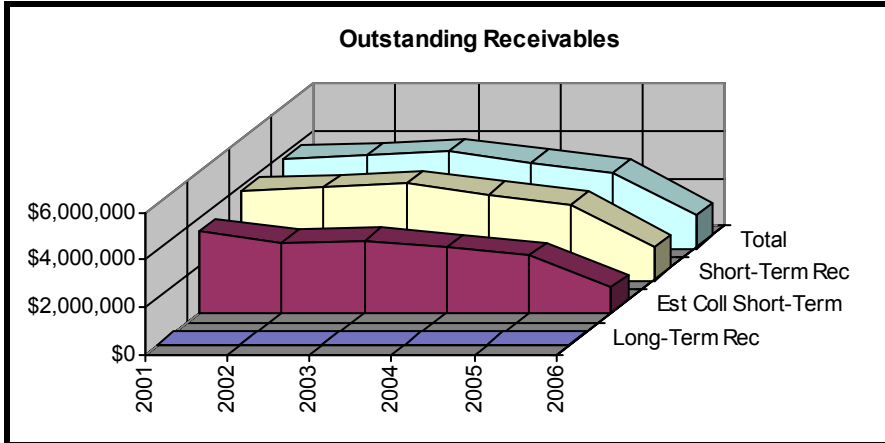
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
0200100 JUD 1ST DISTRICT	729,738	1,019,387	264,939	754,448	973,044	831,601
0200200 JUD 2ND DISTRICT	5,891,375	6,271,323	1,629,917	4,641,406	3,828,913	226,253
0200300 JUD 3RD DISTRICT	6,065,380	7,372,904	1,916,218	5,456,686	5,002,681	2,933,728
0200400 JUD 4TH DISTRICT	28,030,610	30,046,784	7,809,159	22,237,625	28,155,864	1,227,759
0200500 JUD 5TH DISTRICT	1,772,327	1,264,661	328,686	935,975	699,168	462,363
0200600 JUD 6TH DISTRICT	444,944	375,817	97,675	278,142	149,662	82,796
0200700 JUD 7TH DISTRICT	481,110	535,392	139,148	396,244	181,236	38,640
0200800 JUD 8TH DISTRICT	654,766	463,229	120,393	342,836	307,590	144,644
Agency Totals:	44,070,250	47,349,497	12,306,135	35,043,362	39,298,158	5,947,784

Two of the State's 6 Receivable Performance Measures were met. This is due to the type of debt collected and its perceived value of the debt by the debtors. This is an improvement over FY05 when no Performance Measures were met.

Summary of Juvenile Courts Short-Term Receivables

The Utah Judiciary is to provide the people an open, fair, efficient, and independent system for the advancement of justice under the law.



Comments:

In FY06 Juvenile Court receivables decreased by \$1.8 M, 57.2%. Juvenile Courts collections increased by \$1.7 M, 79.63%. The amount past-due decreased by \$465 K, 26.88% The amount past-due over 90 days decreased \$.99 M, 68.07%

The Juvenile Courts continue to transfer receivables to the OSDC when the offender reaches his/her majority and has not paid the receivable in full. The courts have now implemented an electronic placement process.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$270,225	\$0	\$270,225	\$0	\$0	\$834,940
Est. Collectible Short-Term Rec.	\$202,669	\$0	\$202,669	\$0	\$0	\$626,205

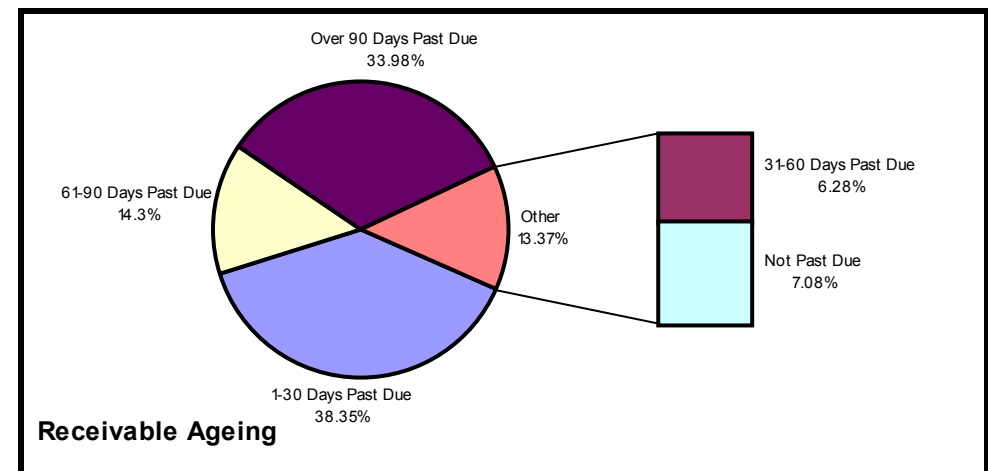
FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$351,056.00	\$2,190,548.00	\$147,603.61

Cost of Collection is estimated to be \$0.067 per \$1 collected.

Two of the State's 6 Receivable Performance Measures were met. This is due to the type of debt collected and its perceived value of the debt by the debtors.

The Juvenile Courts have organized collection staff in the 2nd, 3rd, and 4th districts.



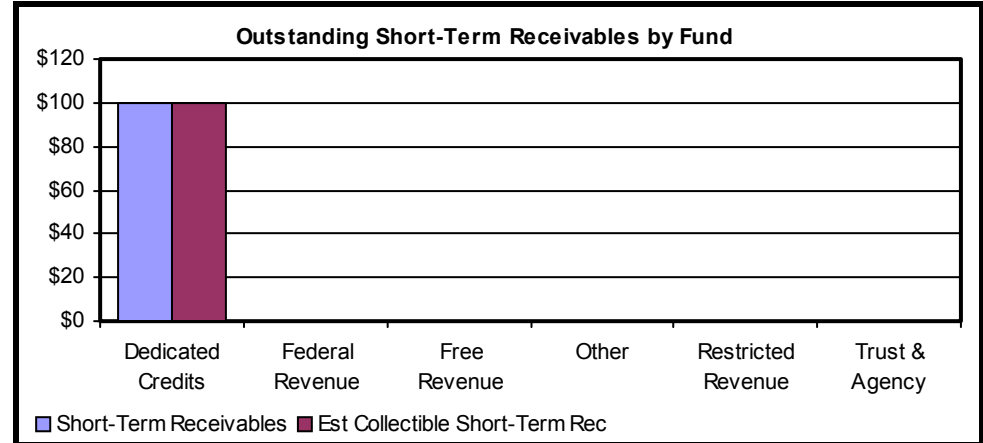
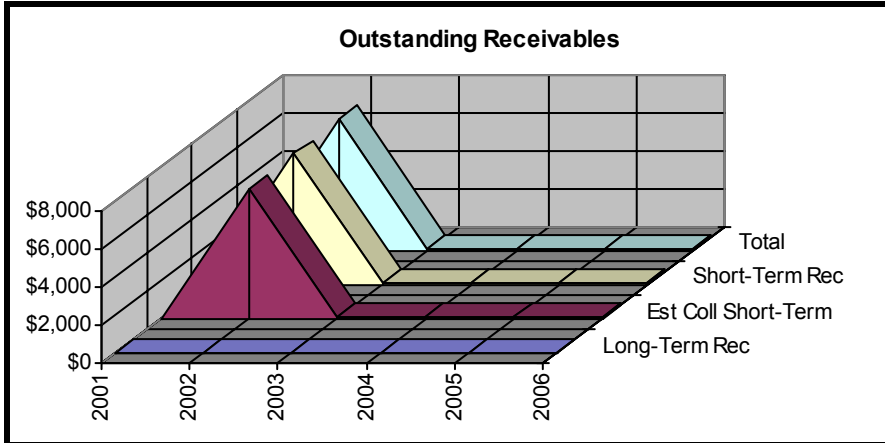
Summary of Juvenile Courts Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
0210000 JUVENILE COURTS	3,214,893	1,375,390	343,847	1,031,543	1,277,959	467,318
Agency Totals:	3,214,893	1,375,390	343,847	1,031,543	1,277,959	467,318

Summary of Capitol Preservation Board Short-Term Receivables

The Capitol Preservation Board was created to oversee the day-to-day activities on Capitol Hill, its facilities and the grounds, the preservation, maintenance and restoration of the State Capitol Building for the benefit of the citizens of Utah



Comments:

In FY06 The Capitol Preservation Board receivables remained the same as in FY05

The \$100 receivable generated in FY03 remains outstanding, and is projected collectible.

OSDC recommends that this \$100 be written-off.

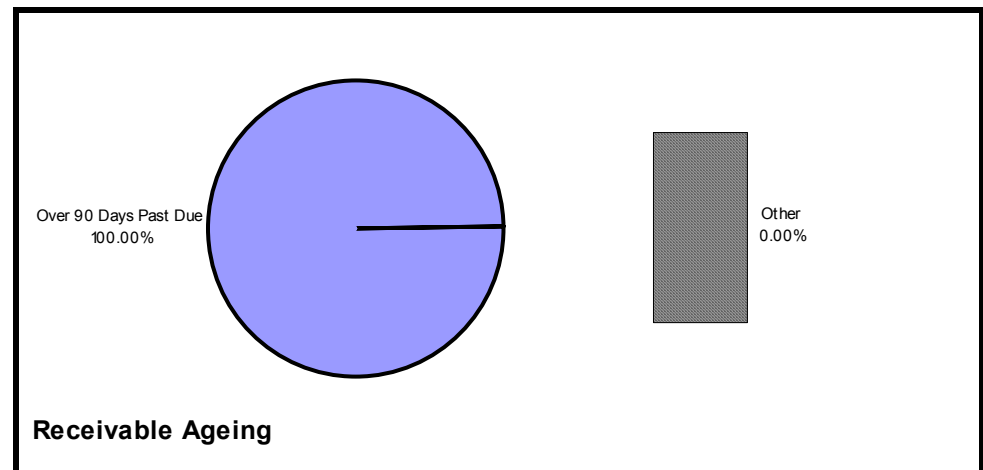
Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$100	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$100	\$0	\$0	\$0	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0			

Three of the State's 6 Receivable Performance Measures were met. This is due to no change in receivables.



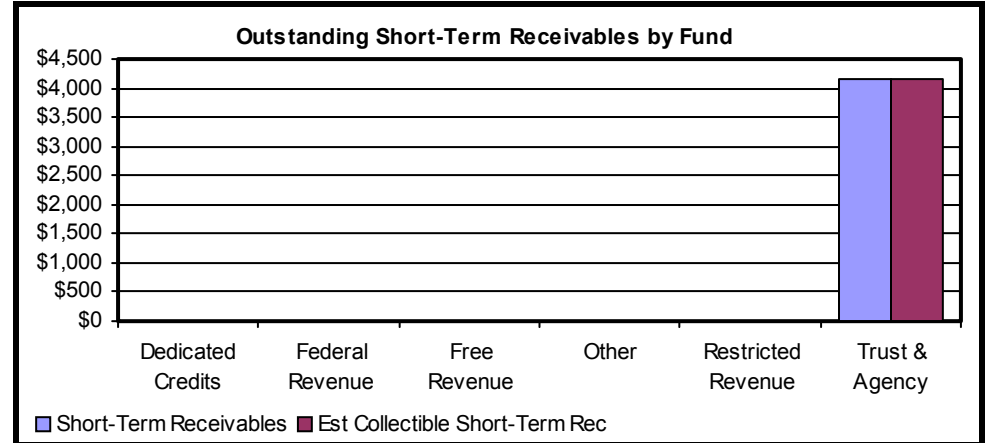
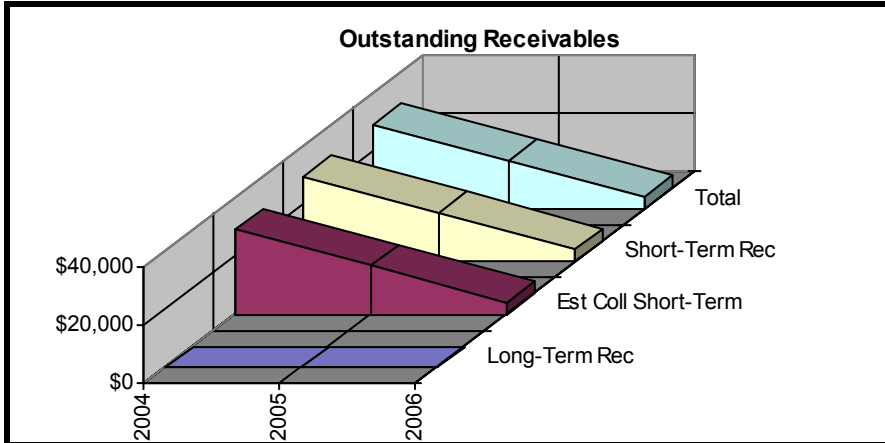
Summary of Capitol Preservation Board Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
0302001 CPB CAPITOL PRESERVATI	100	100	0	100	100	100
Agency Totals:	100	100	0	100	100	100

Summary of State Treasurer Short-Term Receivables

The Treasurer serves as the chief financial officer for the State and is responsible for the prudent financial management of billions of taxpayer dollars



Comments:

The State Treasurer receivables, amount past due, and amount over 90 days past-due decreased by \$12 K, 75%. The amount collected decreased \$33 K, 265.91% over FY05.

All receivables are projected as collectible, but are 100% past due over 90 days.

The receivables are generated in the Unclaimed Property office.

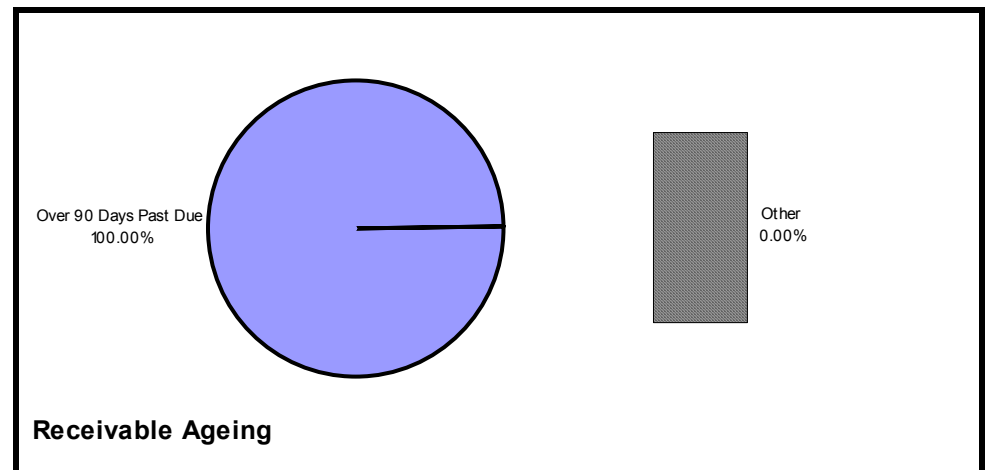
Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$4,156
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$4,156

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$0.00	\$12,468.96	\$0.00

Two of the State's 6 Receivable Performance Measures were met.



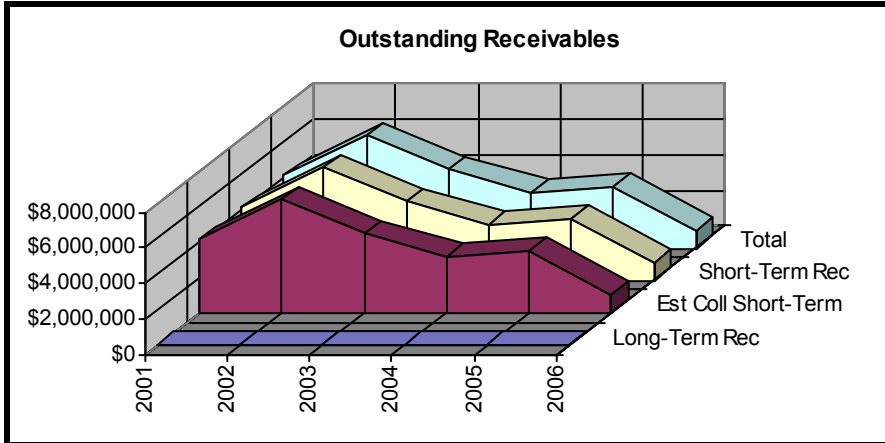
Summary of State Treasurer Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
0507510 TRS UNCLAIMED PROPERTY	16,625	4,156	0	4,156	4,156	4,156
Agency Totals:	16,625	4,156	0	4,156	4,156	4,156

Summary of Governor's Office Short-Term Receivables

The Governor's Office comprises Elected Officials, Office of Planning and Budget, Crime Victim Reparation and Commission on Criminal and Juvenile Justice.



Comments:

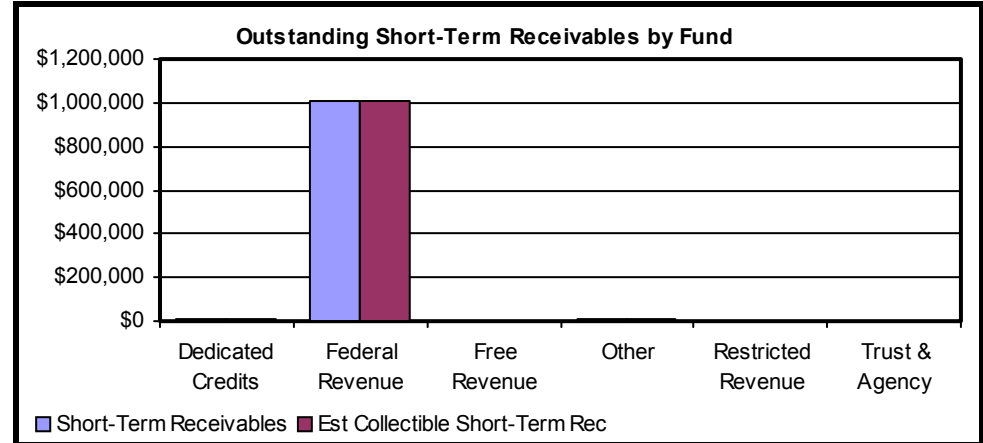
The Governor's Office receivables decreased in FY06 by \$2.5 M, 70.79%. The amount collected decreased \$15 M, 96.4%. The amount past-due decreased \$28 K, 76.67%

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
24	\$13,218,775.22	\$15,661,225.85	\$0.00

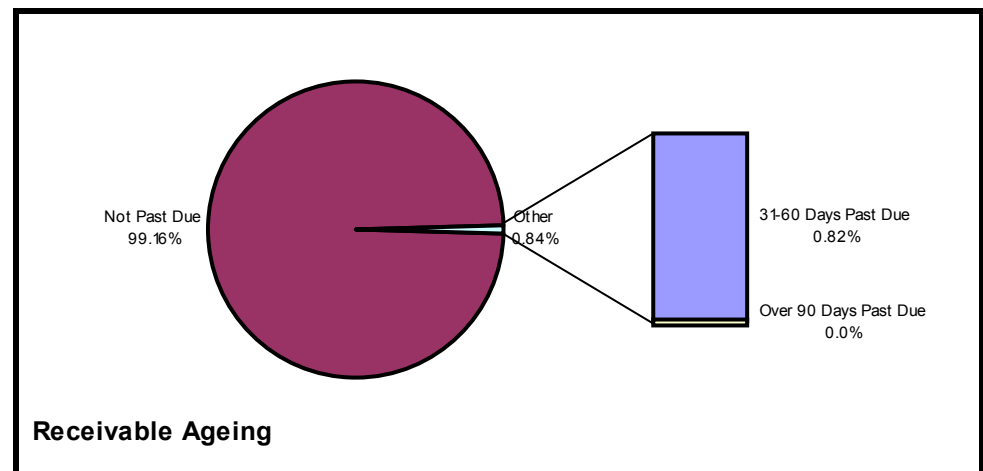
Five of the State's 6 Receivable Performance Measures were met.

Crime Victim Reparations and OSDC have begun working on the valuation of receivables and the transfer of some accounts to OSDC. This effort will continue in FY07.



Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$5,050	\$1,006,284	\$0	\$6,231	\$0	\$0
Est. Collectible Short-Term Rec.	\$5,050	\$1,006,284	\$0	\$6,231	\$0	\$0



Summary of Governor's Office Short-Term Receivables

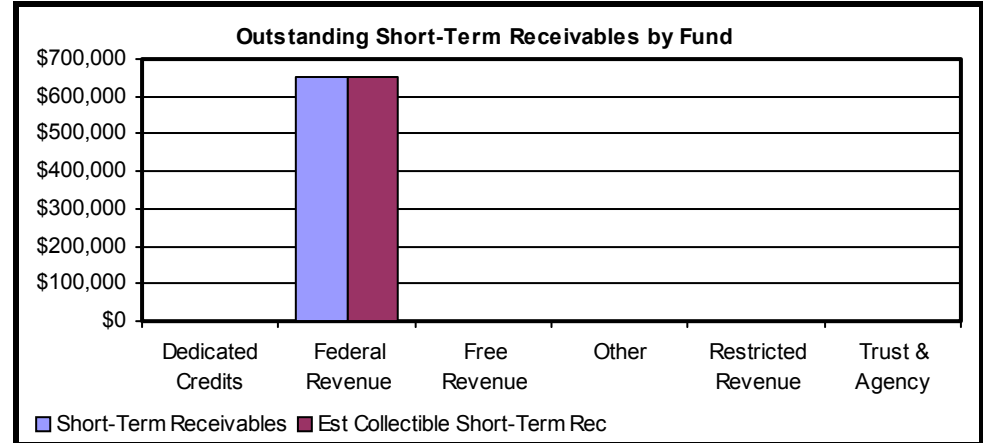
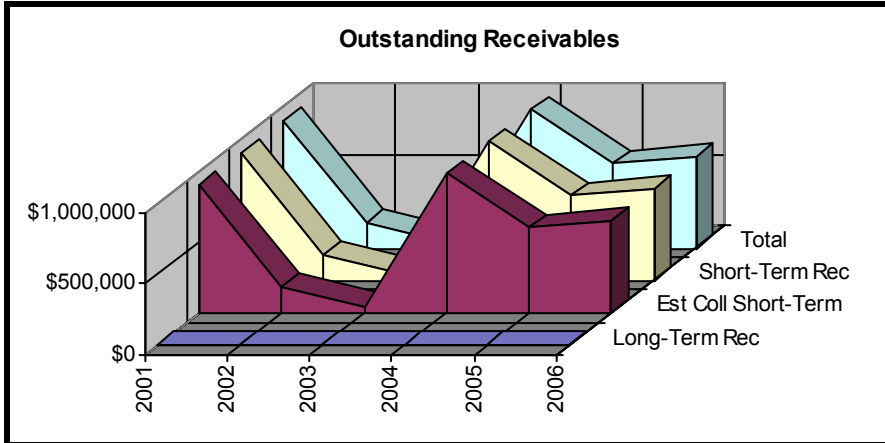
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
0600600 GOV OFFICE	28,195	0	0	0	0	0
0600610 GOV CAF SUMMARY ORG	2,010	0	0	0	0	0
0600650 GOV GOVERNOR CCJJ	3,433,056	0	0	0	0	0
0601001 GOV ADMINISTRATION	0	10,789	0	10,789	0	0
0601003 GOV ELECTIONS	0	27,647	0	27,647	8,369	0
0601006 GOV ECONOMIC DEV & TOU	0	282	0	282	0	0
0601007 GOV CCJJ	0	978,637	0	978,637	0	0
0603000 GOV HAVA	13,924	0	0	0	0	0
0606000 GOV OFFICE PLANNING &	6,715	210	0	210	210	210
Agency Totals:	3,483,900	1,017,566	0	1,017,566	8,579	210

By policy the amount past-due 90 days should be transferred to OSDC for processing. OSDC will follow-up in FY07 to make sure the accounts are transferred.

Summary of Attorney General Short-Term Receivables

The Attorney General's Office protects the legal rights of the people of Utah and provides the highest quality legal services to their government.



Comments:

The AG's Office receivables increased in FY06 by \$388 K, 23.4%. The amount collected decreased \$.38 M, 23.45%. The amount past-due increased \$0.65 M.

Receivables created and collected by the Attorney General's Office are for legal services provided for State agencies and quasi-governmental agencies.

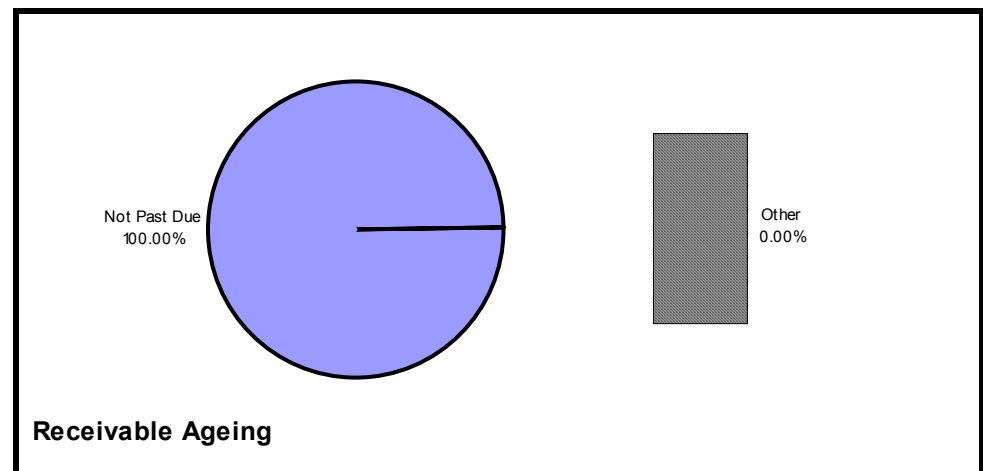
Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$649,875	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$649,875	\$0	\$0	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
7	\$1,717,565.26	\$1,662,612.12	\$0.00

The Office met all of the State's 6 Receivable Performance Measures.



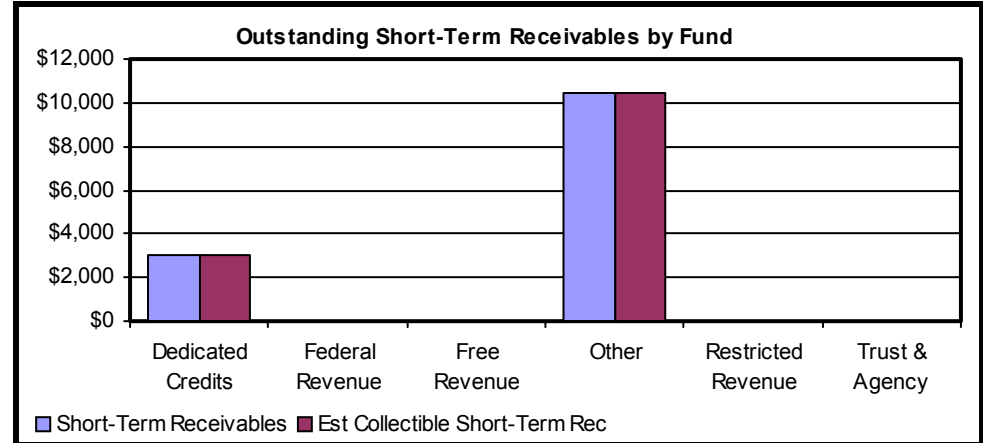
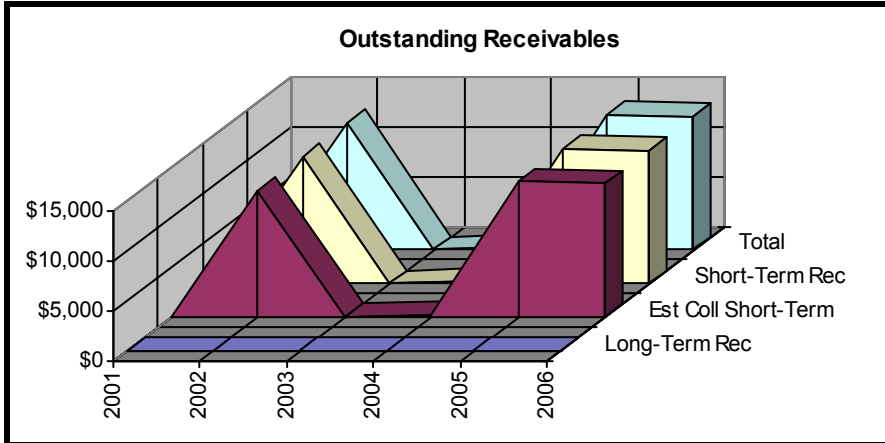
Summary of Attorney General Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
0800810 AG MAIN	422,288	515,858	0	515,858	0	0
0800823 AG CHILDRENS' JUSTICE	172,633	134,017	0	134,017	0	0
Agency Totals:	594,922	649,875	0	649,875	0	0

Summary of State Auditor Short-Term Receivables

The State Auditor is responsible to examine the accounts of the State to ensure they are handled according to correct Government Accounting Principles.



Comments:

The State Auditor receivables decreased in FY06 by \$182, 1.34%. The amount collected increased \$66.4 K, 19.0%. The amount past-due increased \$13 K. Past-due over 90 days remains at \$0.

The receivables generated and collected by the State Auditor's office are for contract work performed for quasi-state agencies.

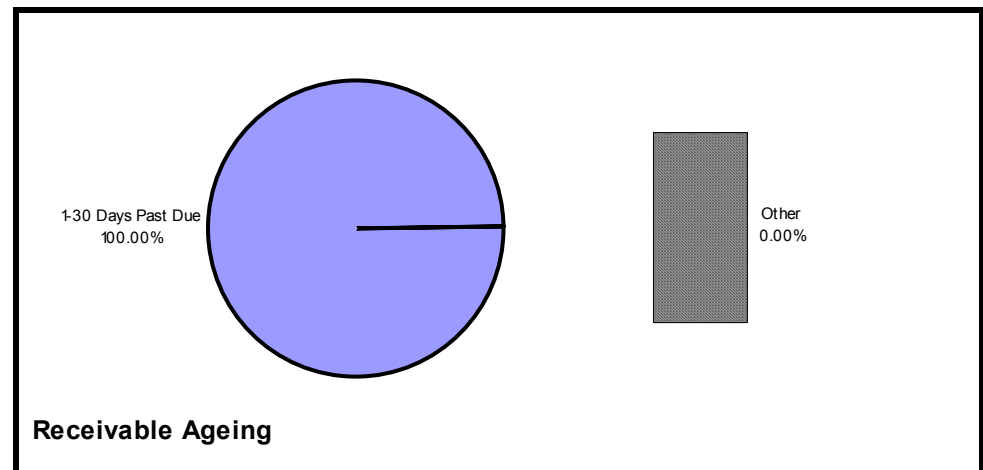
Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$3,000	\$0	\$0	\$10,418	\$0	\$0
Est. Collectible Short-Term Rec.	\$3,000	\$0	\$0	\$10,418	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
3	\$349,395.00	\$349,577.00	\$0.00

The Office met 5 of the State's 6 performance measures.



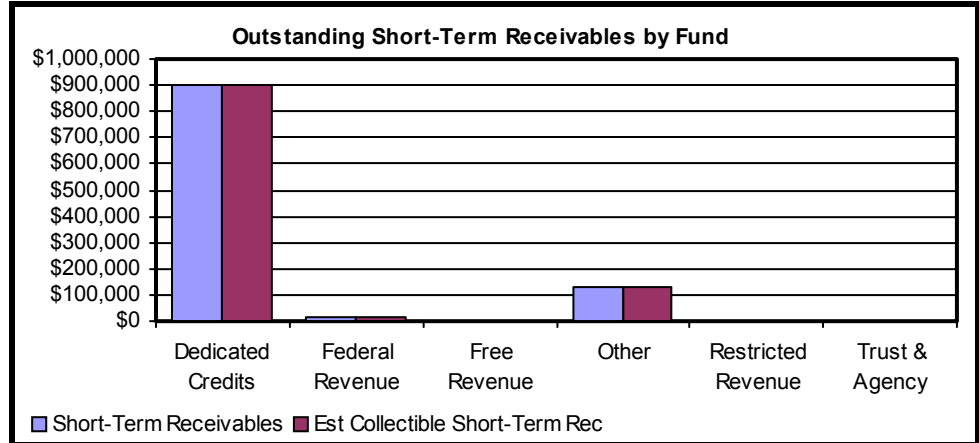
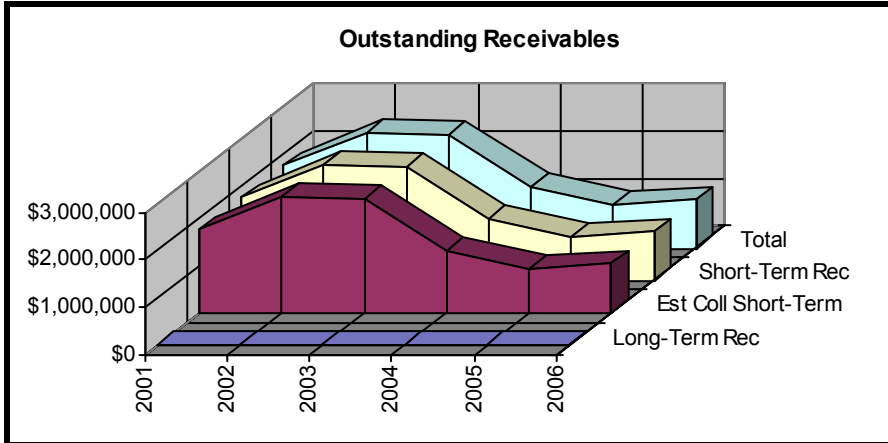
Summary of State Auditor Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
0902000 SAO AUDITING DIVISION	13,600	13,418	0	13,418	13,418	0
Agency Totals:	13,600	13,418	0	13,418	13,418	0

Summary of Dept of Administrative Services Short-Term Receivables

Administrative Services provides specialized agency support services, and protects the public interest by insuring the integrity of the fiscal accounting procedures and policies that govern agency operations.



Comments:

The DAS receivables increased in FY06 by \$110 K, 11.8%. The amount collected increased \$0.47 M, 8.35%. The amount past-due increased \$141 K, 50.44%. Receivables over 90 days past-due increased \$66.7 K, \$67.47%.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$898,652	\$16,218	\$0	\$127,982	\$20	\$0
Est. Collectible Short-Term Rec.	\$898,652	\$16,218	\$0	\$127,982	\$20	\$0

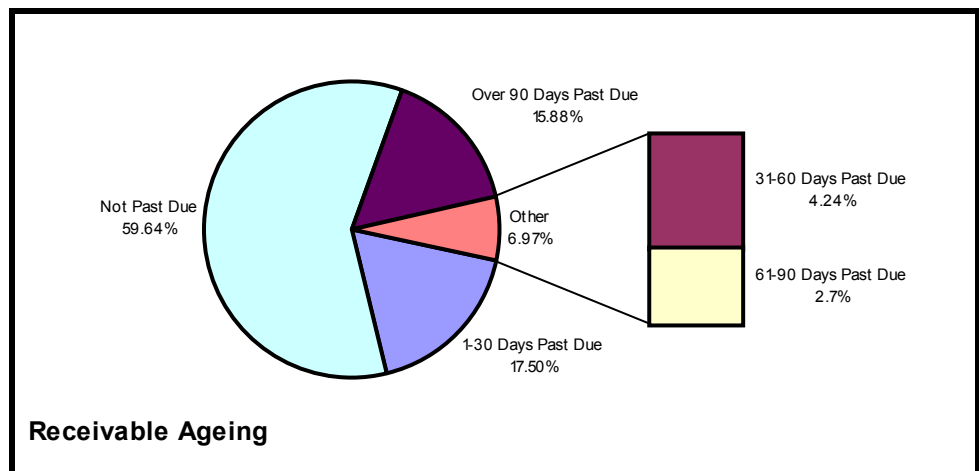
All divisions within DAS report their receivables as collectible.

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1,945	\$6,085,767.90	\$5,619,910.92	\$0.00

The DAS met 4 of the State's 6 Receivable Performance Measures.

Receivables are collected by division staff except for Fleet Operations and Risk Management. These two divisions collect their older delinquent accounts through OSDC.



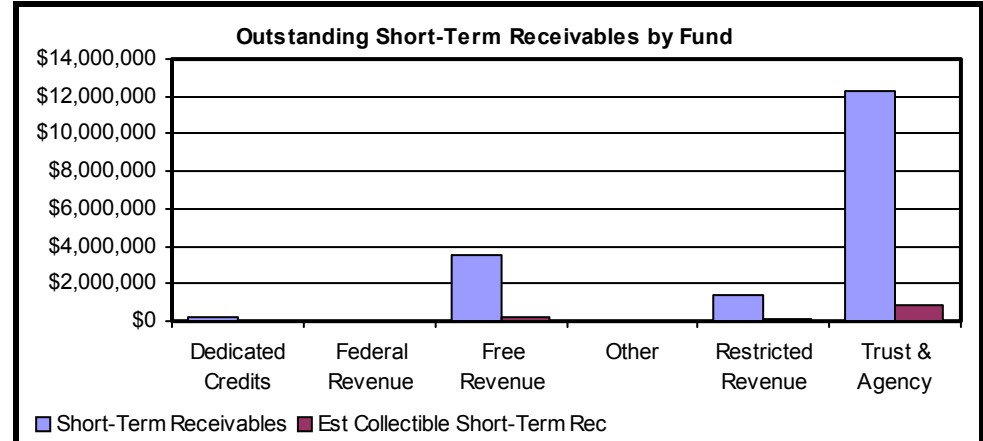
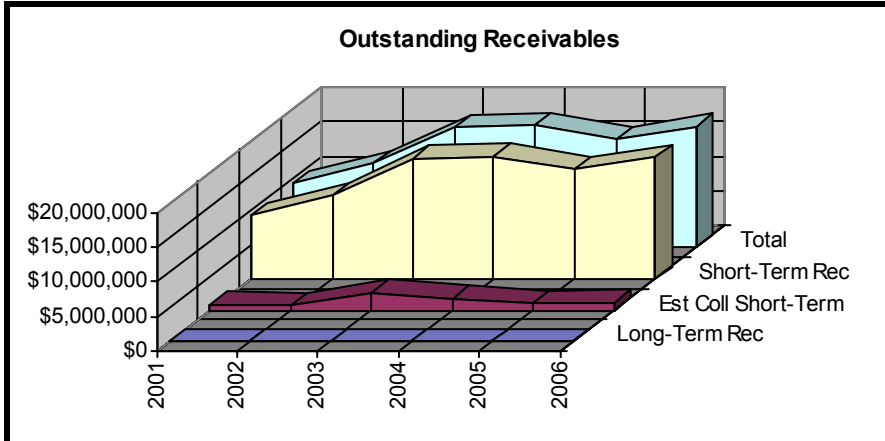
Summary of Dept of Administrative Services Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
1000100 DAS ARCHIVES	5,204	5,739	0	5,739	410	410
1000300 DAS FCM ADMINISTRATION	470	0	0	0	0	0
1000400 DAS FIN FINANCE	0	16,218	0	16,218	0	0
1001101 DAS GS - GENERAL SERVI	311,130	451,192	0	451,192	172,208	12,199
1001140 DAS FO - FLEET OPERATI	298,675	171,981	0	171,981	18,372	0
1001152 DAS FO - STATE SURPLUS	1,795	0	0	0	0	0
1001300 DAS FCM FACILITIES MAI	9,072	3,184	0	3,184	600	600
1002000 DAS ITS INFO TECH SERV	288,227	381,800	0	381,800	217,852	142,254
1005000 DAS STATE DEBT COLLECT	14,614	9,732	0	9,732	8,412	7,152
1006000 DTS AGRC	3,025	3,025	0	3,025	3,025	3,025
Agency Totals:	932,212	1,042,872	0	1,042,872	420,879	165,640

Summary of Office of State Debt Collection Short-Term Receivables

The mission of the Office of State Debt Collection is to maximize receipt of money to the State of Utah by effectively managing and collecting state receivables.



Comments:

OSDC receivables are created when Courts, Corrections and Board of Pardons transfer delinquent accounts 90 days to several years old to OSDC. Since all accounts are past due when received, the performance measures developed for state agencies are not meaningful for OSDC.

During FY06 \$14.4 M in receivables were transferred to OSDC. There is a \$1.97 M increase in the receivable balance.

The increase is partially explained by the following:

- 1) Corrections transferred a greater case load to OSDC than in previous years.
- 2) Accounts assigned to the AG were not worked as agreed
- 3) Accounts were pulled from GC Services, leaving only 2 collection vendors

FY2006 Receivables

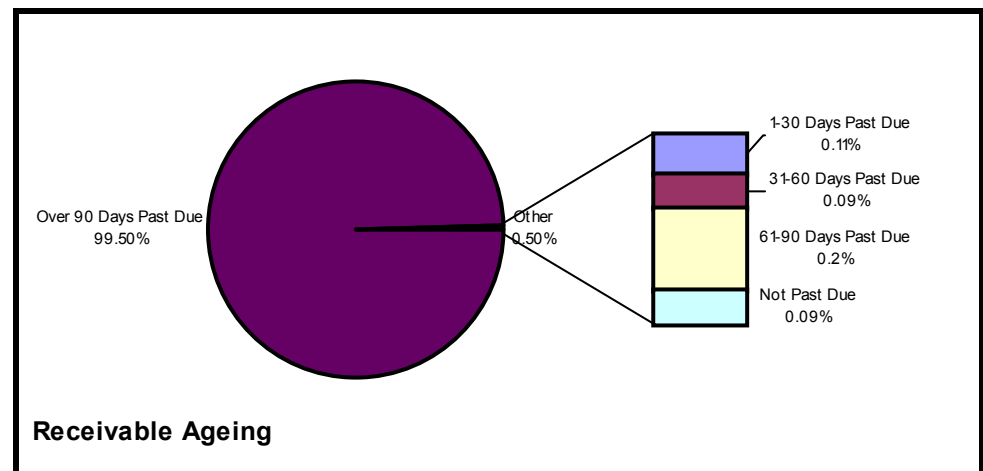
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
51,654	\$14,400,220.00	\$1,370,441.00	\$68,361.00

The OSDC met 0 of the State's 6 Performance Measures.

Total Collected by OSDC including Contingency Fee is \$4.7 M. Collection cost are displayed above. Average cost to collect \$1 is \$.015.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$258,754	\$0	\$3,479,073	\$0	\$1,417,712	\$12,302,741
Est. Collectible Short-Term Rec.	\$17,466	\$0	\$234,837	\$0	\$95,696	\$830,435



Summary of Office of State Debt Collection Short-Term Receivables

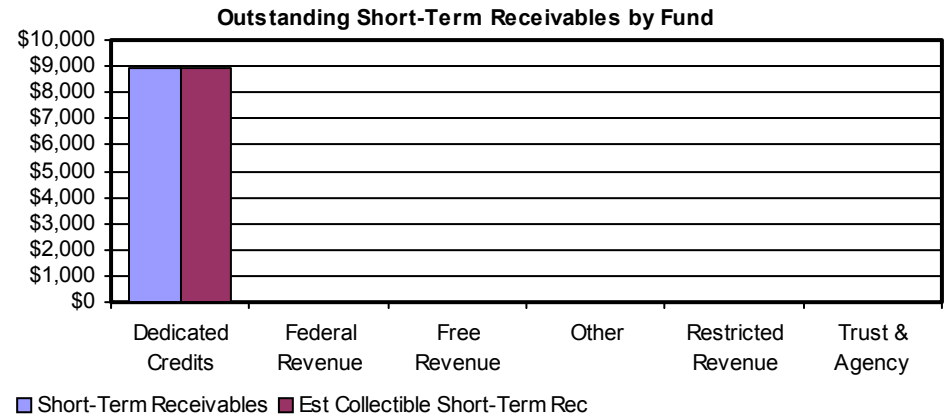
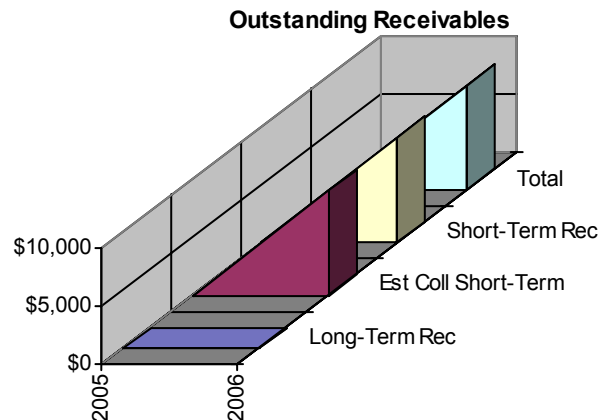
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
1025000 DAS STATE DEBT COLLECT	15,695,131	17,458,280	16,279,846	1,178,434	17,442,539	17,371,164
Agency Totals:	15,695,131	17,458,280	16,279,846	1,178,434	17,442,539	17,371,164

OSDC receivables consist of Court, Corrections, Juvenile Court and UTFC loans that are past-due when placed with OSDC.

Summary of Department of Technology Service Short-Term Receivables

DTS is to consolidate all IT resources and services for the State into one department to reduce costs, increase services to taxpayers, and more closely align IT with the business needs of the State



Comments:

DTS receivables were \$88 K in FY06. \$79 K was collected. The balance is \$8.9 K of which \$5.7 K is past due. \$4 K is over 90 days past due.

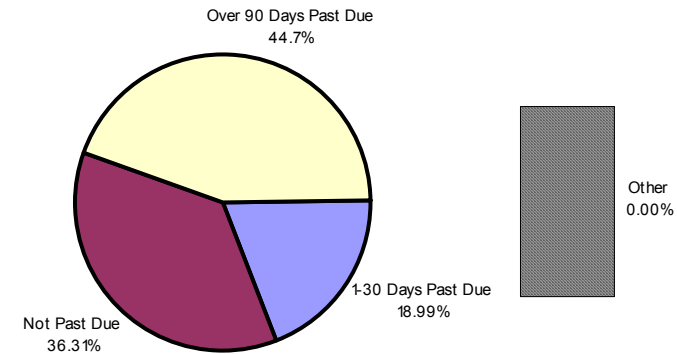
Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$8,950	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$8,950	\$0	\$0	\$0	\$0	\$0

Receivables are from other State Agencies and are considered 100% collectible

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
16	\$88,426.06	\$79,476.06	\$0.00



Summary of Department of Technology Service Short-Term Receivables

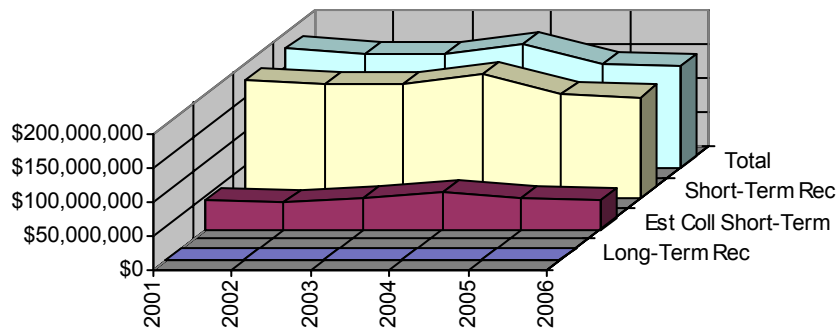
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
1102000 DTS DIV OF INTEGRATED	0	8,950	0	8,950	5,700	4,000
Agency Totals:	0	8,950	0	8,950	5,700	4,000

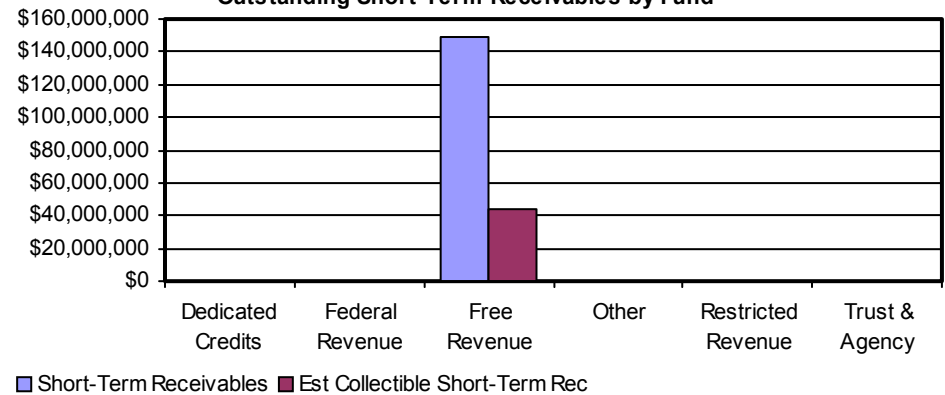
Summary of Tax Commission Short-Term Receivables

The Tax Commission administers and supervises the tax laws of the state.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables consist of unpaid taxes. Since all accounts are past-due, the performance measures developed for state agencies are not meaningful for the Tax Commission.

Receivables decreased in FY06 \$3.0 M, 1.99%. Past-due Receivables decreased 2.27%, \$3.4 M. Receivables Past-Due Over 90 Days increased \$5.37 M, 16.8%.

The allowance for doubtful accounts is recorded at approximately 70%.

Short-Term Receivables by Fund Detail - 2006 JUN 30

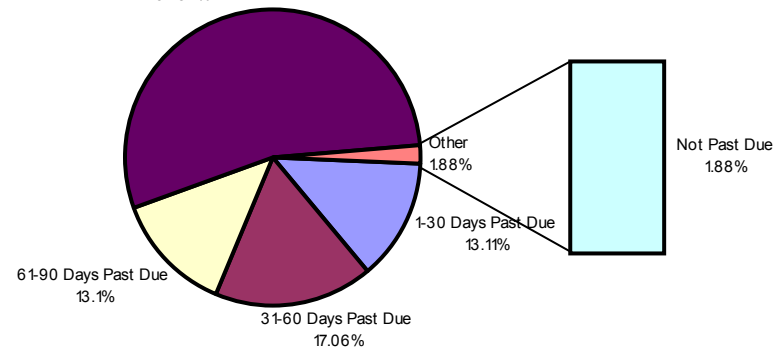
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$111,026	\$149,457,688	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$111,026	\$43,716,374	\$0	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
123,451	\$176,776,677.13	\$176,441,907.77	\$17,807,861.00

The cost of collection per dollar collected in FY06 is about \$.10.

Over 90 Days Past Due
54.84%



Receivable Ageing

Summary of Tax Commission Short-Term Receivables

For the 2006 Fiscal Year

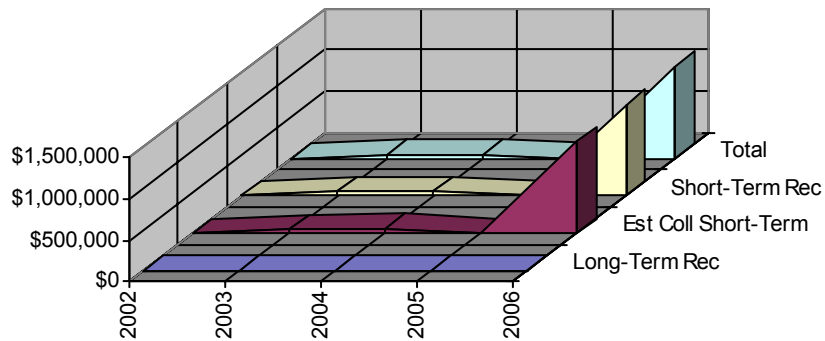
	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
1200000 TAX STATE TAX COMMISSI	152,352,104	149,457,688	105,741,314	43,716,374	146,735,487	82,019,695
1200001 TAX ADMINISTRATION	255,079	111,026	0	111,026	19,263	6,817
Agency Totals:	152,607,183	149,568,714	105,741,314	43,827,400	146,754,750	82,026,512

The Tax Commission does not place past-due accounts with OSDC.

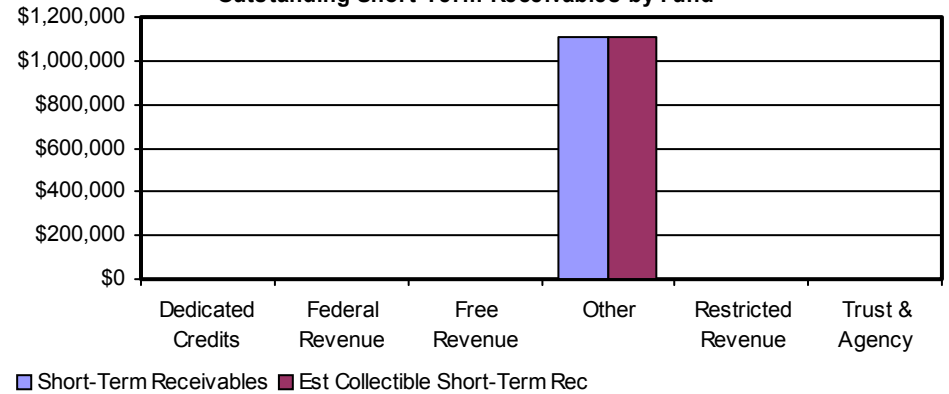
Summary of Navajo Trust Administration Short-Term Receivables

Navajo Trust Administration (UNTF) administers funds for use in common for Utah Navajo communities and families for various programs such as higher education financial aid, water lines, sewer lines, power lines, housing, renovation, additions, and other chapter projects

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The agency meets 5 out of 6 State Receivable Performance Measures.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$1,107,500	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$1,107,500	\$0	\$0

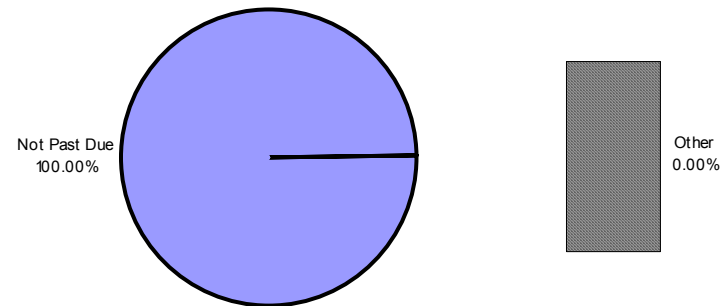
UNTF Receivables increased in FY06 by \$1.1 M, 100%.

The receivables are not past due and are considered 100% collectible

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
2	\$1,107,500.00	\$0.00	\$0.00

Receivables consist of oil royalties.



Receivable Ageing

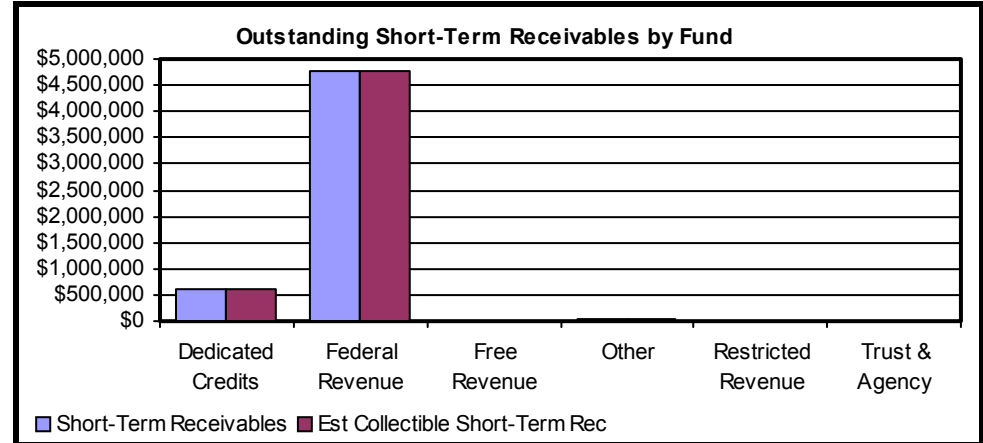
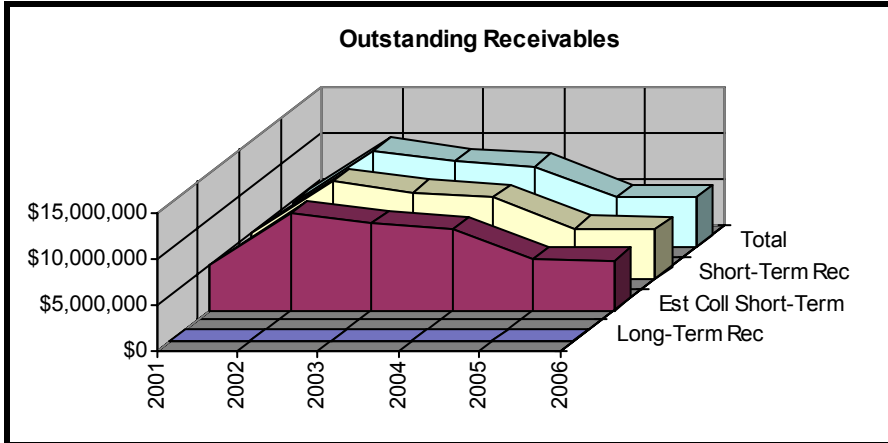
Summary of Navajo Trust Administration Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
1704000 NTA CHAPTER PROJECTS	0	1,107,500	0	1,107,500	0	0
Agency Totals:	0	1,107,500	0	1,107,500	0	0

Summary of Department of Public Safety Short-Term Receivables

Public Safety provides services that promote the safety of state residents through their Peace Officer Standards and Training, Highway Patrol, Drivers License, Comprehensive Emergency Management, Investigative Services and Law Enforcement.



Comments:

Public Safety receivables decreased \$0.99 M, 1.81% in FY06. Collections decreased \$4.6 M, 10.42%. The amount past-due increased \$283.8 K, 118.13%. The amount past-due over 90 days also increased \$380.5 K, 573.23%

Receivables are for safety programs including Highway Patrol, Emergency Management, Law Enforcement, Homeland Security and other safety programs.

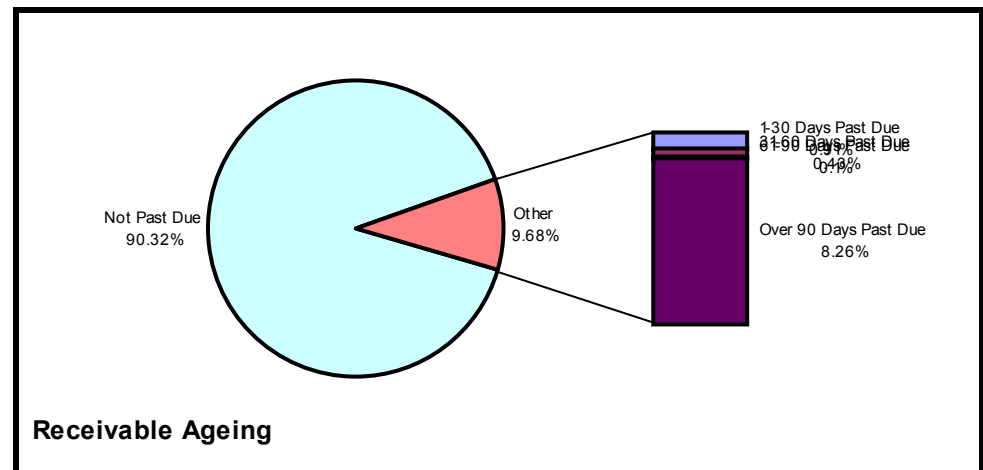
The Department of Public Safety has met 5 of 6 State Receivable Performance Measures.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$615,610	\$4,757,620	\$980	\$38,685	\$0	\$0
Est. Collectible Short-Term Rec.	\$615,610	\$4,757,620	\$980	\$38,685	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
593	\$44,657,757.38	\$44,743,008.39	\$0.00



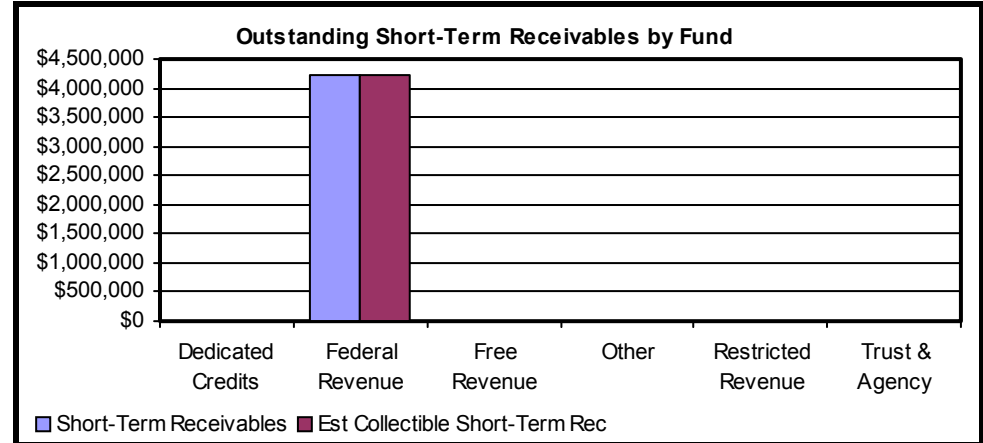
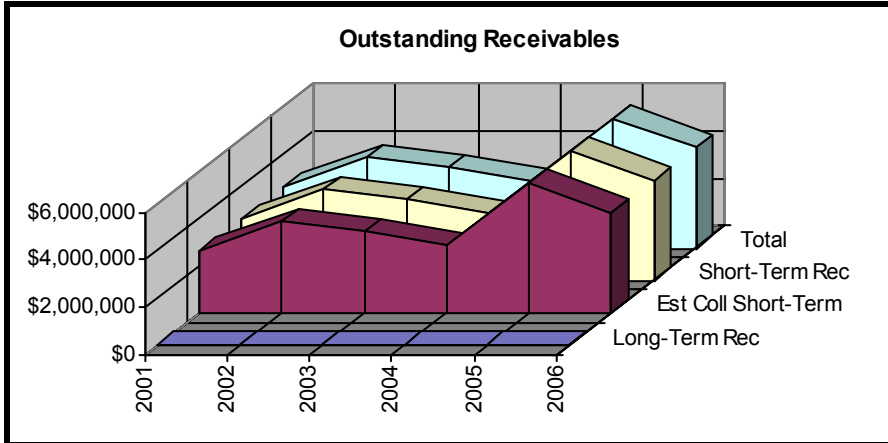
Summary of Department of Public Safety Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
1801100 DPS ADM COMMISSIONER'S	482,752	479,634	0	479,634	279,702	279,702
1801200 DPS DES & HOMELAND SEC	3,510,996	3,159,038	0	3,159,038	144,660	144,660
1801400 DPS PST PEACE OFCR STD	294,310	92,542	0	92,542	100	100
1801500 DPS CIT CRIM INVEST &	12,140	100,238	0	100,238	741	741
1801521 DPS CIT B.C.I.	50,345	68,275	0	68,275	16,264	338
1801700 DPS DL DRIVER LICENSE	125,292	0	0	0	0	0
1801800 DPS UHP UTAH HIGHWAY P	439,666	546,330	0	546,330	81,729	20,357
1801820 DPS UHP RICHFIELD - SE	4,105	980	0	980	980	980
1801900 DPS HIGHWAY SAFETY	581,495	811,829	0	811,829	0	0
1802000 DPS MIS	11,108	0	0	0	0	0
1802100 DPS FM FIRE MARSHAL	28	154,028	0	154,028	28	28
	205	0	0	0	0	0
Agency Totals:	5,512,442	5,412,895	0	5,412,895	524,203	446,905

Summary of Utah National Guard Short-Term Receivables

National Guard provides personnel and equipment in the event of a state emergency and augments the regular Armed Forces of the United States.



Comments:

UNG receivables decreased in FY06 by \$1.25 M, 22.8%. Collections increased by \$6.7 M, 27.65%. The amount past-due increased \$3.5 M, 496.3%. The amount past-due over 90 days also decreased \$252.4 K, 100%.

All receivables are projected as collectible, as they are due from the Federal Government.

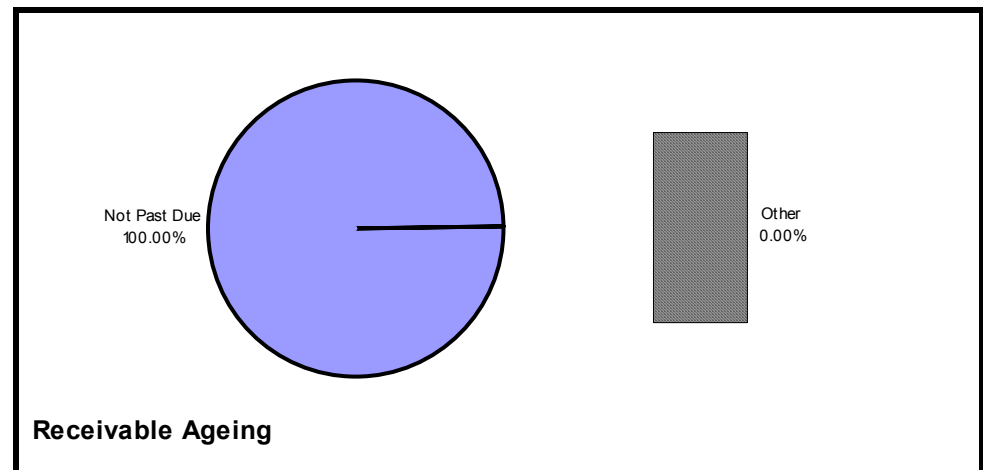
The UNG met 6 of the 6 State Receivable Performance Measures.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$4,241,485	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$4,241,485	\$0	\$0	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
91	\$23,287,257.74	\$24,539,883.33	\$0.00



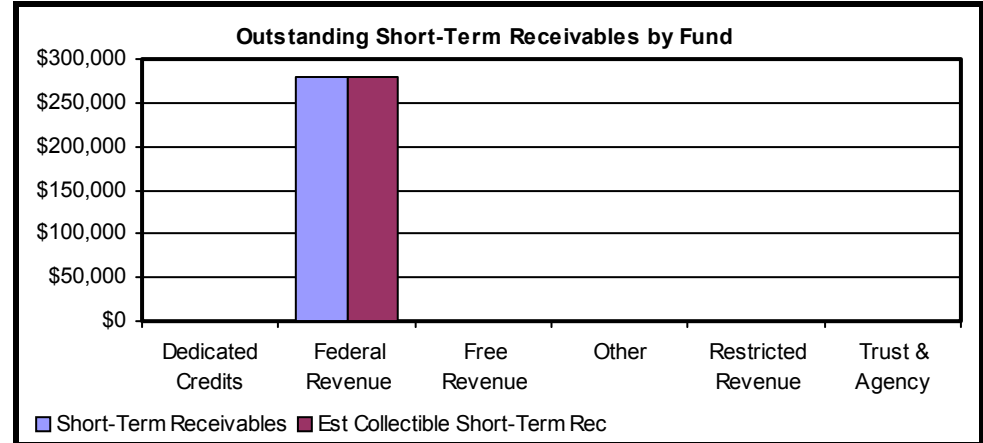
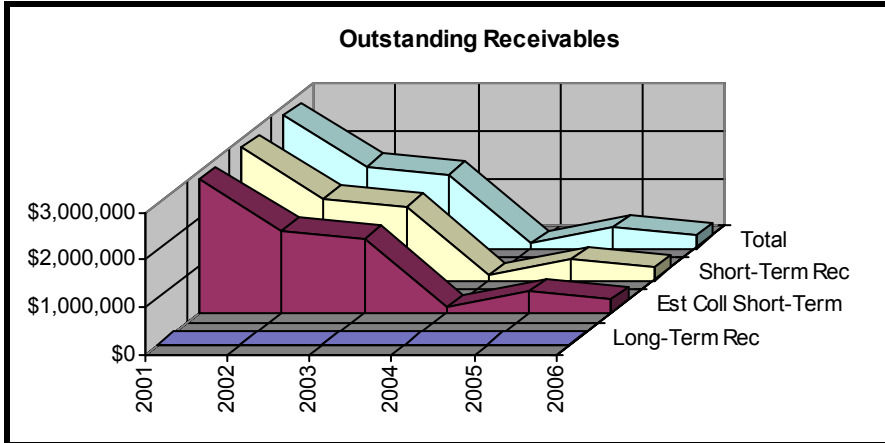
Summary of Utah National Guard Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
1901910 UNG HEADQUARTERS DRAPR	4,265,982	3,157,065	0	3,157,065	0	0
1901920 UNG AIR GUARD BASE	621,461	630,566	0	630,566	0	0
1901930 UNG CAMP WILLIAMS	606,667	453,854	0	453,854	0	0
Agency Totals:	5,494,111	4,241,485	0	4,241,485	0	0

Summary of Department of Human Services Short-Term Receivables

Human Services helps individuals, families, and communities prevent and resolve social and emotional problems.



Comments:

Human Services Receivables decreased in FY06 \$151.6 K, 35.10%. The amount collected decreased \$1.48 K, 0.14%. The amount past due decreased \$43.5 K, 14.94%. The amount past-due over 90 days decreased by \$211.5 K, 76.37%.

The Department meets 3 of 6 of the State's Receivable Performance Measures.

This report represents all divisions of the department with the exception of the Office of Recovery Services (ORS). ORS is the primary collection entity of the department and their receivable activity is shown separately.

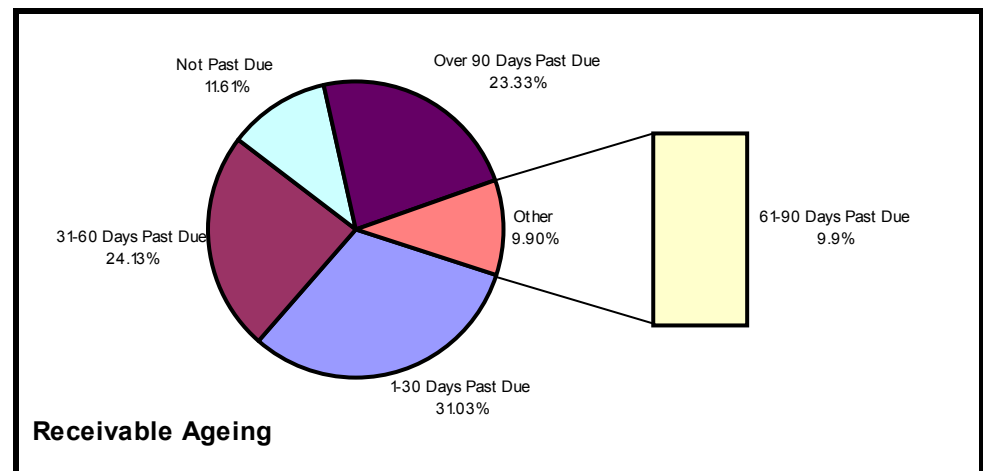
FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
30	\$106,694,522.34	\$106,515,739.34	\$0.00

Before FY02 the source of all receivables was the Federal Government. With the advent of DMH Adult Recovery Treatment Center, DMH has receivables for Community Mental Health Centers. Since these contracts require pursuing Medicare or private insurance coverage, the aging of A/R is extended.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$80	\$280,368	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$80	\$280,368	\$0	\$0	\$0	\$0



Summary of Department of Human Services Short-Term Receivables

For the 2006 Fiscal Year

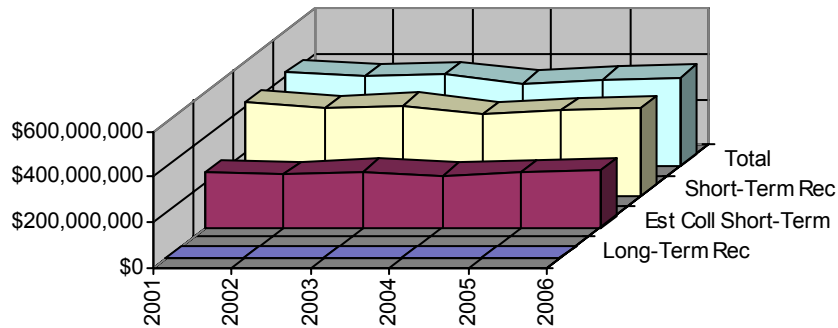
	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
2000400 DHS FEDERAL DEPOSITORY	0	0	0	0	0	0
2001000 DHS EDO EXECUTIVE DIR	0	0	0	0	0	0
2002000 DHS DIVISION OF SA AND	432,027	280,368	0	280,368	247,819	65,358
2006000 DHS DIV OF CHILD & FAM	80	80	0	80	80	80
2007000 DHS DAAS DIV AGING & A	0	0	0	0	0	0
2009000 DHS JJS JUVENILE JUSTI	0	0	0	0	0	0
Agency Totals:	432,107	280,448	0	280,448	247,899	65,438

Summary of Human Services - ORS Short-Term Receivables

The Department of Human Services helps individuals, families, and communities prevent and resolve social and emotional problems.

Its services help preserve families and promote individual self-worth and self sufficiency.

Outstanding Receivables



Comments:

The State performance measures are not relevant for measuring progress made by ORS in managing their receivables because of the nature of the debt collected by the agency. Accounts are past due when received by ORS.

ORS receivables increased \$8.8 M, 2.31%. The amount collected increased \$4.39 M, 6.08%. The amount past due decreased \$18.87 M, 2.31%. The amount past-due over 90 days increased \$4.77 M, 2.62%

ORS has stopped outsourcing accounts to the private sector collectors. While the accounts that were outsourced in the past were generally old and recovery was not significant, OSDC recommends that ORS consider working with collection vendors to further increase their collections -- See the OSDC recommendations.

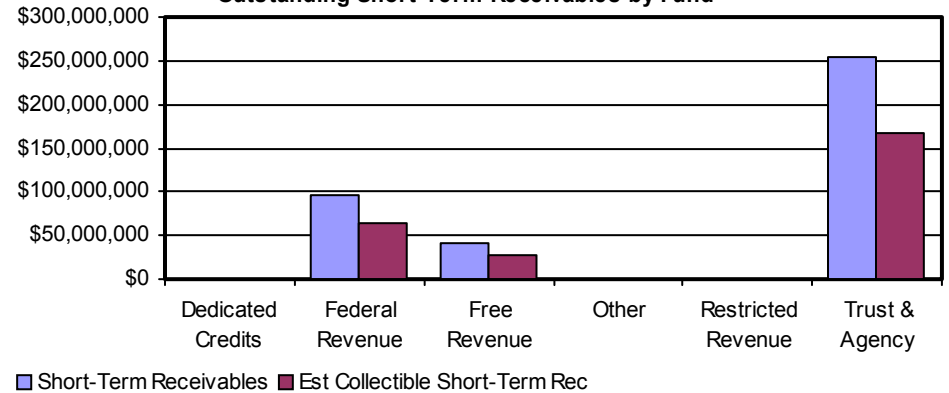
FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
55,211	\$163,778,639.00	\$72,369,778.00	\$45,738,442.74

The approximate arrearage collection amounts are presented above.

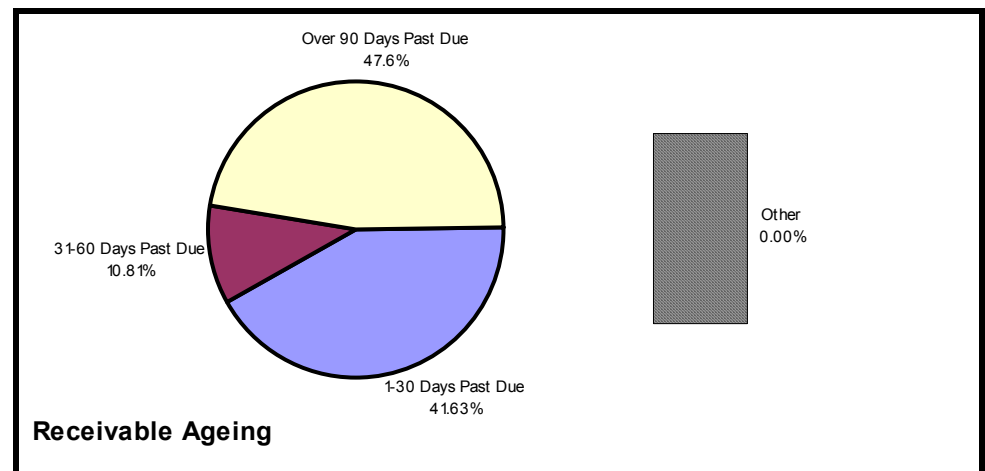
The collection costs includes all cost to operate the division. The cost to collect \$1 is \$0.632.

Outstanding Short-Term Receivables by Fund



Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$96,558,573	\$40,578,582	\$0	\$0	\$255,292,591
Est. Collectible Short-Term Rec.	\$0	\$63,080,017	\$26,509,274	\$0	\$0	\$166,778,159



Summary of Human Services - ORS Short-Term Receivables

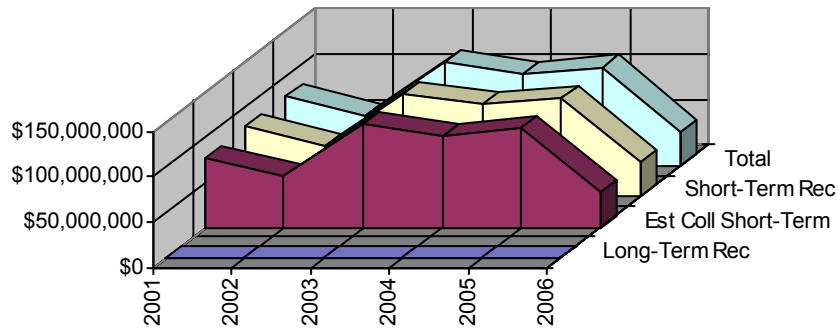
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
2015000 DHS ORS	383,555,144	392,429,746	136,062,296	256,367,450	392,429,746	186,634,952
Agency Totals:	383,555,144	392,429,746	136,062,296	256,367,450	392,429,746	186,634,952

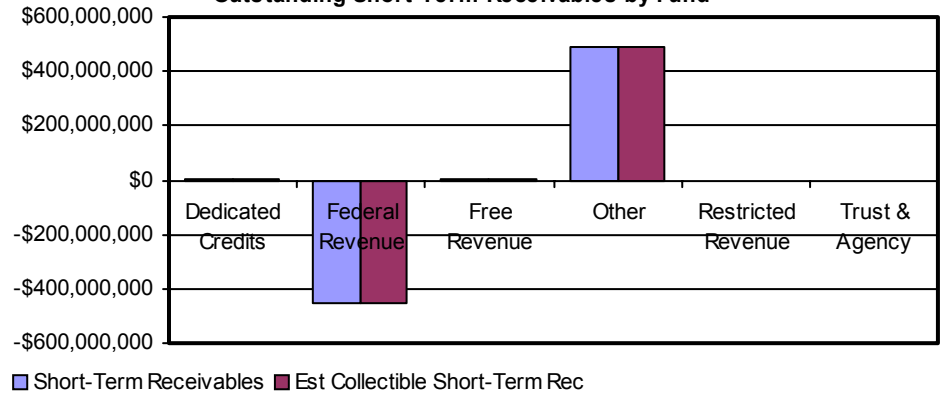
Summary of Department of Health Short-Term Receivables

The Department of Health promotes healthy lifestyles and works to assure access to affordable and quality health care.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

All receivables outstanding end of FY06 are reported as collectible. Receivables result from federal grants, licenses, permits, and fees issued by the department or agreements with county governments to perform health related services.

Receivables decreased in FY06 \$70.9 M, 65.03%. The amount collected Increased \$86.6 M, 6.9%. The amount past due decreased 0.7 M, 45.22%. The amount past-due over 90 days increased \$.3 M, 129.33%.

The largest decrease in receivables occurred in Medical Assistance \$58.2 M.

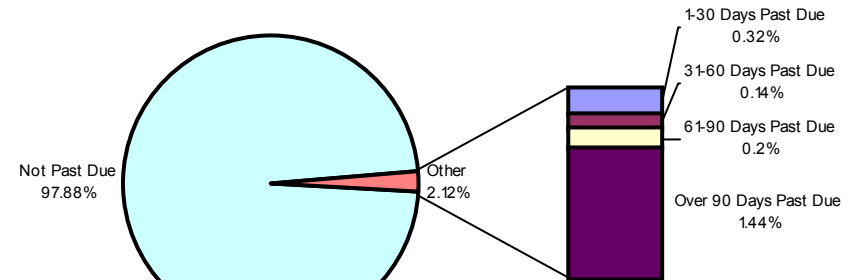
FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
2,401	\$1,186,428,937.84	\$1,255,768,754.10	\$0.00

Collections costs are those identified by Health Clinics of Utah and the Dental Clinics.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$5,067,360	(\$454,064,972)	\$460	\$487,156,239	\$0	\$0
Est. Collectible Short-Term Rec.	\$5,067,360	(\$454,064,972)	\$460	\$487,156,239	\$0	\$0



Receivable Ageing

Summary of Department of Health Short-Term Receivables

For the 2006 Fiscal Year

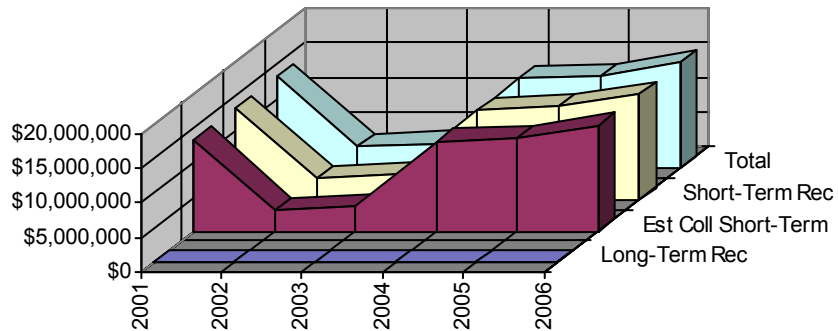
	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
2701000 DOH EXEC DIRECTOR OPER	2,195,121	1,539,369	0	1,539,369	2,748	95
2702000 DOH DIV HEALTH SYSTEM	1,044,375	689,029	0	689,029	4,783	2,899
2702600 DOH WORKFORCE FINANCIA	0	0	0	0	0	0
2702710 DOH LIC & CERT	7,626	460	0	460	430	390
2703000 DOH EPI & LAB SERVICES	960,134	1,306,631	0	1,306,631	64,066	10,264
2703000 DOH EPI & LAB SERVICES	960,134	1,306,631	0	1,306,631	64,066	10,264
2704000 DOH DIV COMM FAMILY HL	5,522,589	2,251,916	0	2,251,916	5,905	430
2704100 DOH CFHS DIRECTOR	322,769	231,594	0	231,594	65,687	30,420
2705000 DOH DIV HEALTH CARE FI	11,551,879	3,699,063	0	3,699,063	45,701	21,527
2706000 DOH MEDICAL ASSISTANCE	86,532,546	28,292,986	0	28,292,986	566,188	471,268
2706600 DOH HEALTH CLINICS UT	165,027	148,038	0	148,038	55,047	13,303
2706620 DOH FAMILY DENTAL ROLL	802,457	0	0	0	0	0
Agency Totals:	110,064,658	39,465,718	0	39,465,718	874,621	560,859

Family Dental did not submit a receivable report to OSDC in FY2006. Zero (\$0) is used because of lack of information.

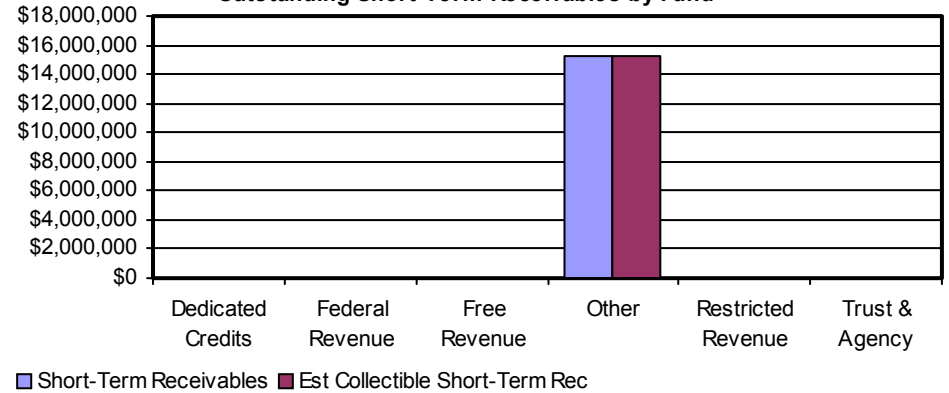
Summary of Building Board Construction Short-Term Receivables

The Building Board was established to assure that the citizens of Utah receive full value in the design, construction, and management of state facilities.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Building Board Agency receivables represent work done for universities throughout the State, and Capitol Hill improvements.

100% of the receivables are reported as collectable.

Receivables increased in FY06 \$1.8 M, 13.81%. The amount collected increased \$13.1 M, 21.4%. The amount past-due increased 0.1 M, 84.31%. The amount past-due over 90 days remained at \$0 again this year.

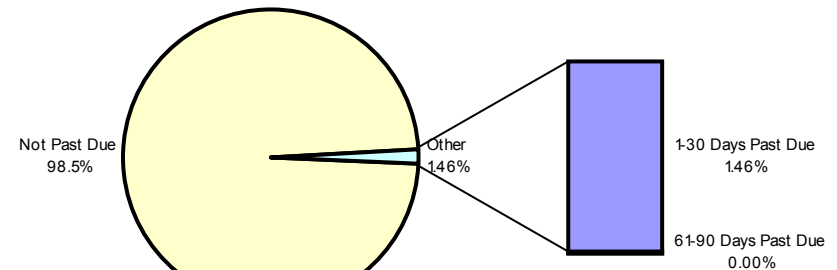
The Building Board meets all of the states Receivable Performance Measures.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$15,248,478	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$15,248,478	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
40	\$65,655,726.78	\$61,408,825.94	\$0.00



Receivable Ageing

Summary of Building Board Construction Short-Term Receivables

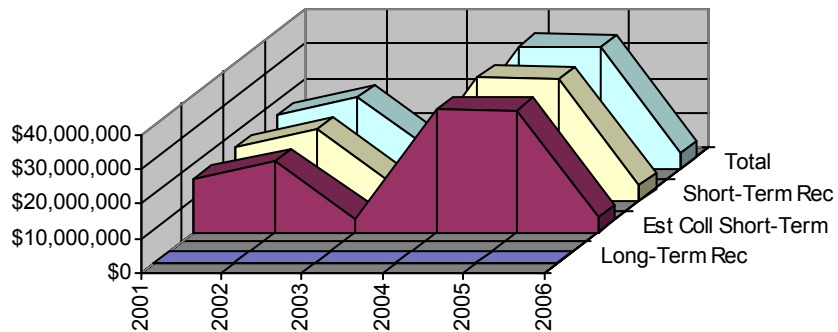
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
3003300 FCM CAPITOL HILL IMPRO	13,387,176	15,247,081	0	15,247,081	222,153	0
3003326 FCM 2002 GENERAL FUNDE	0	1,398	0	1,398	0	0
3003328 FCM 2004 GENERAL FUNDE	11,554	0	0	0	0	0
3003329 FCM 2005 GENERAL FUND	0	0	0	0	0	0
Agency Totals:	13,398,729	15,248,478	0	15,248,478	222,153	0

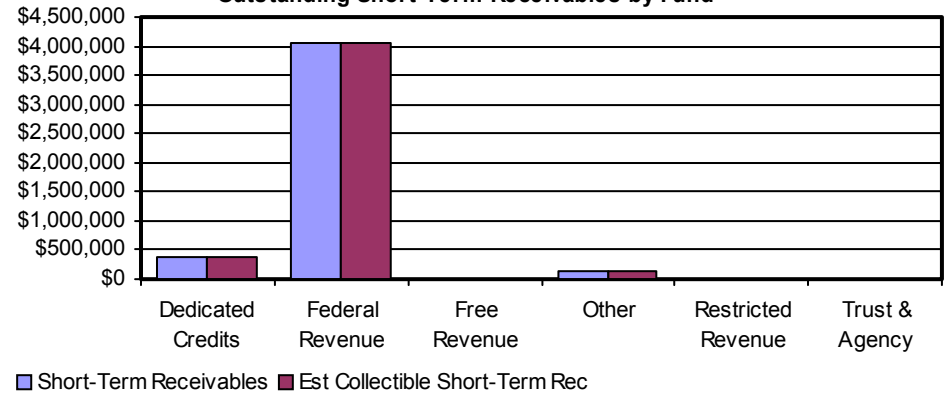
Summary of Board of Education Short-Term Receivables

Public Education functions under the direction of the State Board of Education to provide educational services to students in grades K-12 and additional specialized programs.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Board of Education exceed all of the State's 6 Receivable Performance Measures.

Receivables are primarily owed by the Federal Government and are reported at 100% collectible.

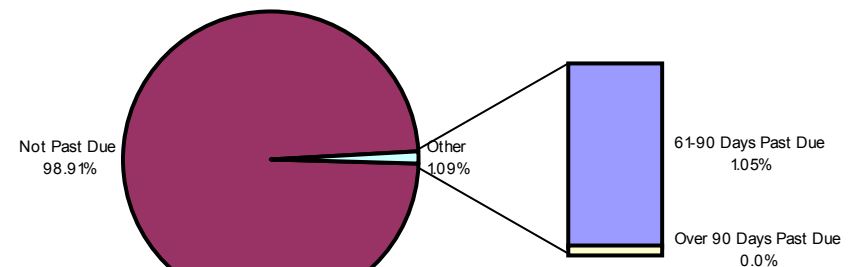
The receivable balance decreased \$30.5 M, 87.07%. Collections increased \$34.5 K, 9.43%. The amount past-due increased \$35 K, 253.6%

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$374,528	\$4,046,160	\$0	\$120,502	\$0	\$0
Est. Collectible Short-Term Rec.	\$374,528	\$4,046,160	\$0	\$120,502	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
60	\$336,319,397.42	\$366,898,929.81	\$0.00



Receivable Ageing

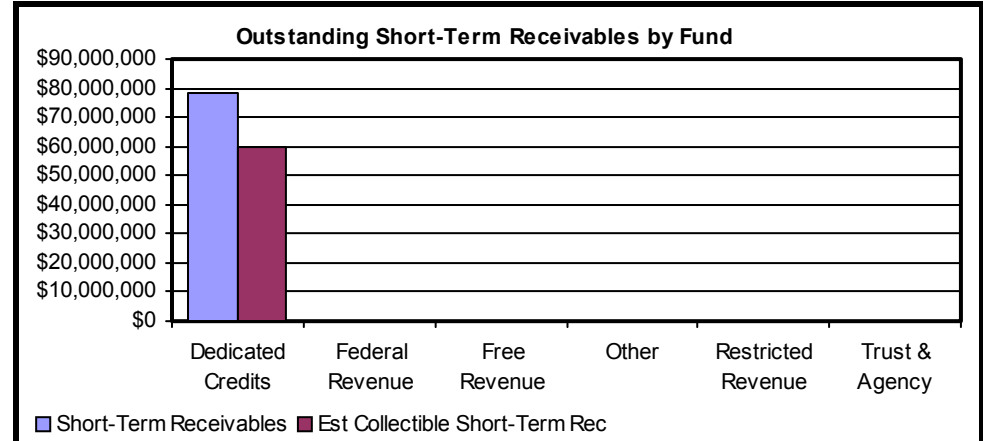
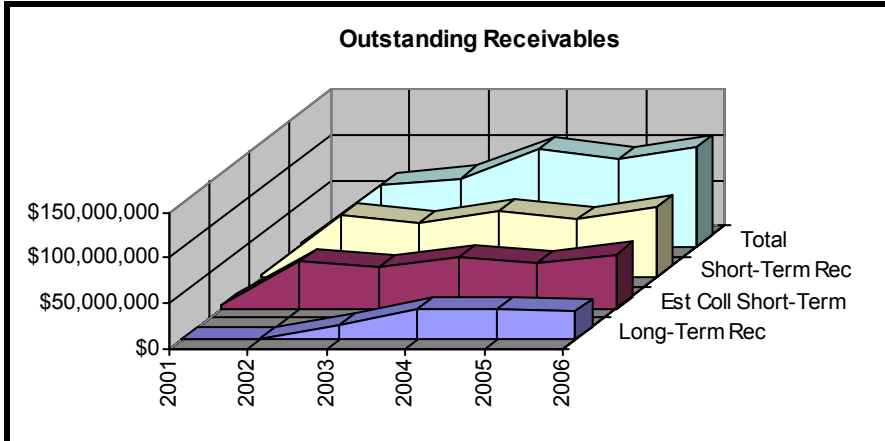
Summary of Board of Education Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
4004025 PED NUTRITION PROGRAMS	3,714,140	84,032	0	84,032	0	0
4004027 PED CHARTER SCHOOL BOA	0	19,320	0	19,320	0	0
4004030 PED UTAH STATE OFC OF	2,318,996	1,533,302	0	1,533,302	775	775
4004099 PED UTAH STATE OFFICE	28,530,765	2,408,101	0	2,408,101	0	0
4004910 PED VISL HANDICPD BEP	51	51	0	51	51	51
4005099 PED DB UT SCH F/T DEAF	556,934	496,384	0	496,384	48,713	1,255
Agency Totals:	35,120,887	4,541,191	0	4,541,191	49,540	2,082

Summary of Department of Corrections Short-Term Receivables

The Department of Corrections provides community protection and criminal rehabilitation programs.



Comments:

The State performance measures are not relevant for measuring progress made by Corrections in managing their receivables because of the nature of the debt and its perceived value by the debtors.

Receivables increased \$13.7 M, 21.12%. The amount collected increased \$843 K, 6.15%. The amount past-due increased \$13.4 M, 20.89%. The amount past-due over 90 days decreased \$13 M, 21.32%

Corrections does various task such as DNA testing that is added to the debt. AP&P and Board of Pardons may also effect the balance of the debt owed by increasing the amount of restitution or decreasing the amount of a fine.

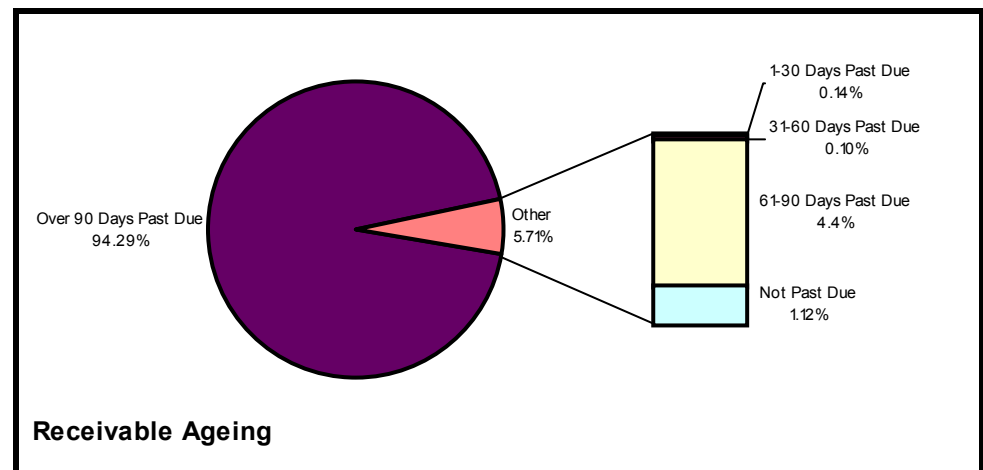
FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1,441	\$51,462,622.55	\$13,714,120.16	\$469,868.00

The allowance for doubtful accounts is reported at approximately 24% of the field operations balance.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$78,535,723	\$107,034	\$0	\$92,697	\$0	\$0
Est. Collectible Short-Term Rec.	\$59,888,736	\$107,034	\$0	\$92,697	\$0	\$0



Summary of Department of Corrections Short-Term Receivables

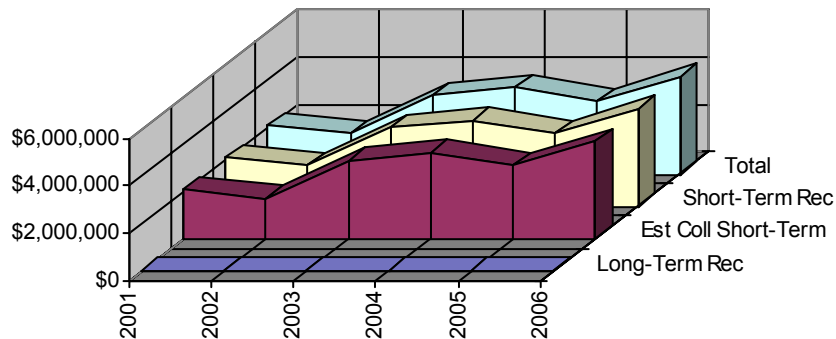
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
4100100 DOC PROGRAMS & OPERATI	238,126	146,940	0	146,940	135,100	131,941
4100150 DOC DIV OF CLINICAL SE	0	0	0	0	0	0
4102000 DOC DIV OF FIELD OPERA	63,320,331	77,284,351	18,646,987	58,637,364	77,284,351	73,904,253
4103000 DOC DIV OF INSTITUTION	60,723	58,047	0	58,047	58,047	58,047
4105000 DOC DIO DIV OF CLINICA	12,429	0	0	0	0	0
4106000 DOC JAIL CONTRACTING	4,720	0	0	0	0	0
4107000 DOC DIV OF UT CORR IND	1,368,021	1,246,117	0	1,246,117	378,027	149,187
Agency Totals:	65,004,349	78,735,453	18,646,987	60,088,466	77,855,525	74,243,428

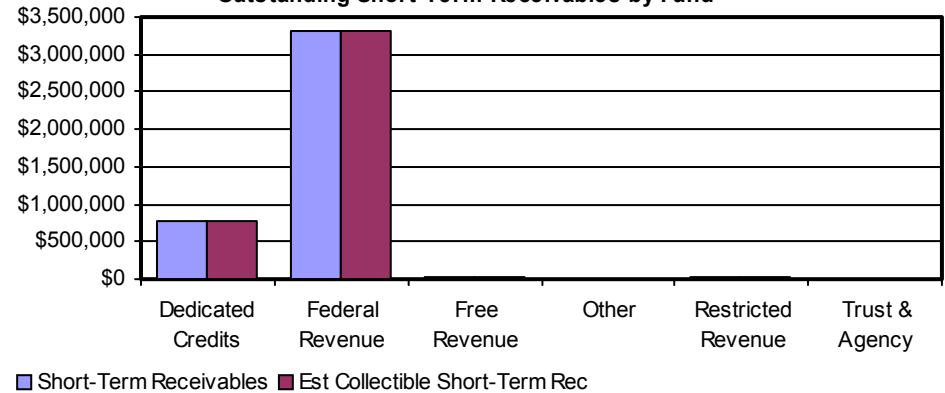
Summary of Dept Environmental Quality Short-Term Receivables

The Department of Environmental Quality safeguards public health and quality of life by protecting and improving Utah's environmental quality.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Environmental Quality has met 5 of 6 of the State's performance measures. The majority of the agency's outstanding receivables are multiple Federal Grants. Other receivables result from licenses, permits and fees issued by the Department.

Short-Term receivables have increased in FY06 by \$1.0 M, 32.91%. Total past-due has decreased \$25.4 K, 4.69%. Past-due Over 90 Days increased \$16.6 K, 3.71%. The majority of the delinquency is from federal grants and is collectible.

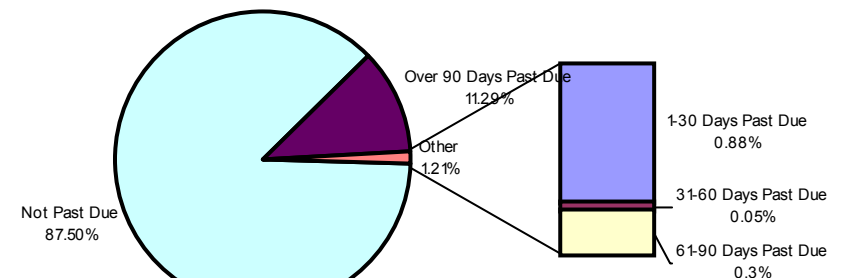
Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$765,329	\$3,319,301	\$16,186	\$325	\$24,395	\$0
Est. Collectible Short-Term Rec.	\$762,573	\$3,319,301	\$16,186	\$325	\$23,668	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
541	\$36,059,269.20	\$34,964,979.93	\$0.00

Collection of receivables is performed by divisions within the agency with older more difficult accounts being sent to the OSDC.



Receivable Ageing

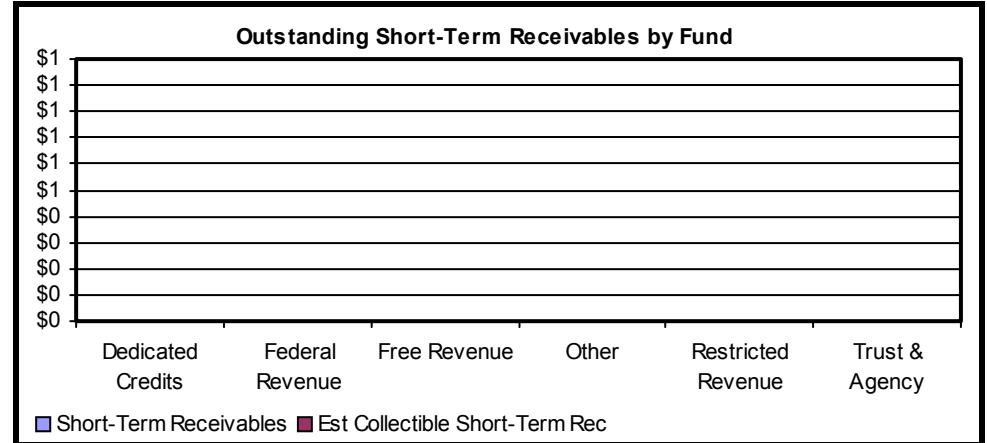
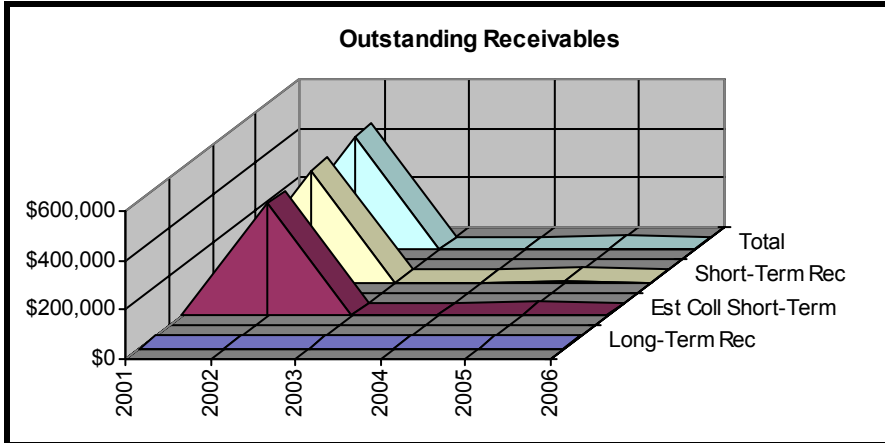
Summary of Dept Environmental Quality Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
4800800 DEQ DEQ APPROPRIATION	3,000,450	1,626,908	0	1,626,908	432,960	388,871
4801107 DEQ DEQ RESTRICTED FUN	840	4,095	0	4,095	0	0
4803081 DEQ DDW SRF LOANS	0	2,400,000	0	2,400,000	0	0
4804000 DEQ ERR DIV OF ENV RES	66,339	69,665	3,483	66,182	69,665	67,340
4804163 DEQ ERR VOL CLEANUP	6,188	5,759	0	5,759	103	0
4804810 DEQ ENV QLTY FEE & PAY	25,893	19,108	0	19,108	13,076	9,763
4804930 DEQ ERR HAZ SUB MIT FU	4,344	0	0	0	0	0
4807742 DEQ DWQ SRF CP ACT LN	0	0	0	0	0	0
Agency Totals:	3,104,053	4,125,536	3,483	4,122,053	515,804	465,974

Summary of Board of Regents Short-Term Receivables

The Board oversees the establishment of policies and procedures, executive appointments, master planning, budget and finance, proposals for legislation, develops governmental relationships, and performs administrative unit and program approval for higher education for the State of Utah.



Comments:

During FY06 receivables decreased \$4 K. The amount Collected decreased by \$14.8 K, 1.2%. The amount past-due, and past-due over 90 decreased \$4 K.

The Board of Regents meets 6 of 6 of the State's Receivables Performance Measures.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$1,236,696.27	\$1,241,029.27	\$0.00

Receivable Ageing

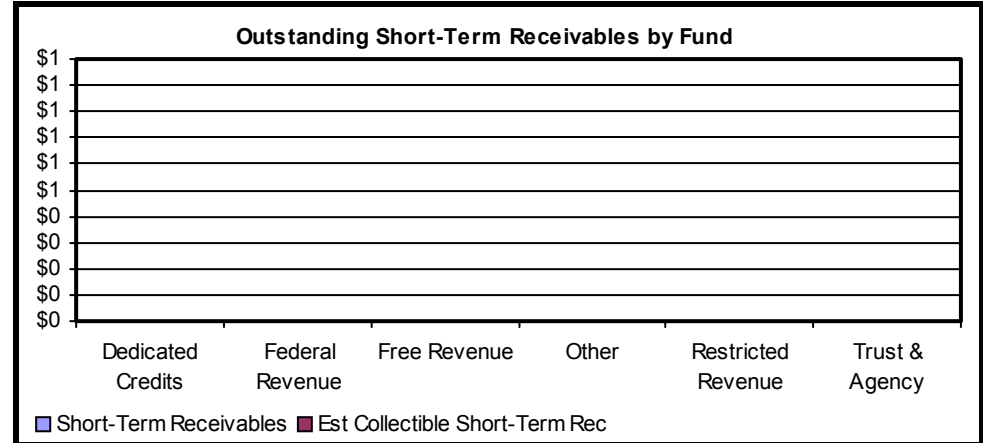
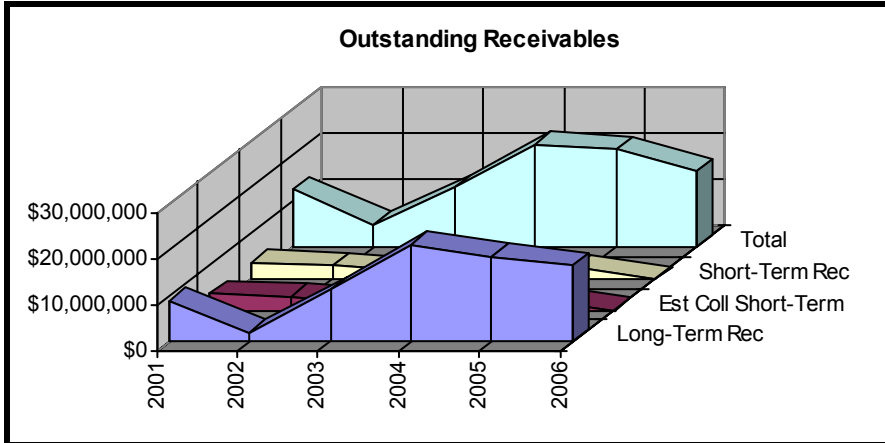
Summary of Board of Regents Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
5105100 REG SBR/STATEWIDE PROG	4,333	0	0	0	0	0
Agency Totals:	4,333	0	0	0	0	0

Summary of School & Inst Trust Lands Admn Short-Term Receivables

This agency is responsible for administering the Lands to maximize the benefit to state schools.



Comments:

Receivables result from the use of state lands by the private sector for such things as mineral extraction and sale of state lands to the public on contract. The agency is able to motivate timely payments on receivables because of their ability to cancel Certificates of Use or reclaim the property.

Receivables decreased in FY06 by \$2.6 M, 100.0%. The amount collected by the agency increased by \$6.3 M, 70.51%. No receivables are reported as past-due.

Collection of receivables is successfully performed by the agency.

The agency meets 6 of 6 receivable performance measures in FY06.

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$6,789,984.00	\$8,943,554.00	\$0.00

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

Receivable Ageing

Summary of School & Inst Trust Lands Admn Short-Term Receivables

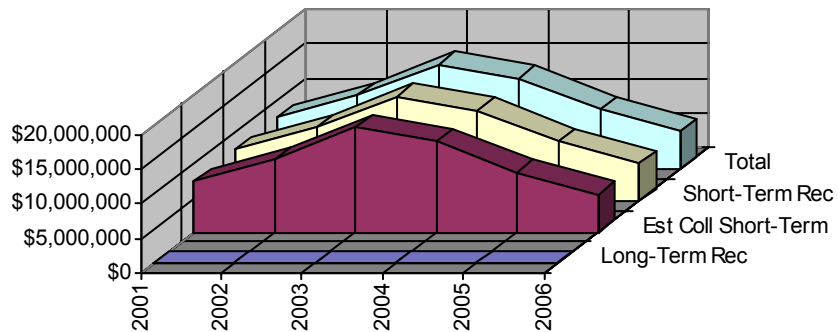
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
5501000 TLA TRUST LANDS ADMINI	2,627,941	0	0	0	0	0
5505070 TLA OHV REVENUE	267	0	0	0	0	0
Agency Totals:	2,628,208	0	0	0	0	0

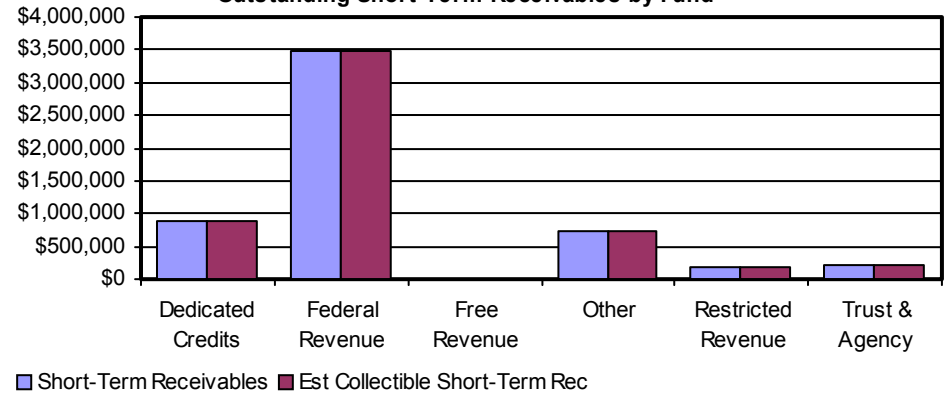
Summary of Natural Resources Short-Term Receivables

The Department manages Utah's natural resources to optimize economic development and recreation while maintaining balance between development and conservation.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Natural Resources exceed 5 out of 6 of the State's Receivable performance measures.

In FY06 receivables decreased by \$3.1 M, 36.4%. The amount collected by the agency increased \$2.0 M, 5.7%. The amount past-due increased \$0.4 M, 130.84%. The amount over 90 days past-due increased \$0.15M, 55.48%.

The majority of receivables are due from the Federal Government and considered 100% collectible.

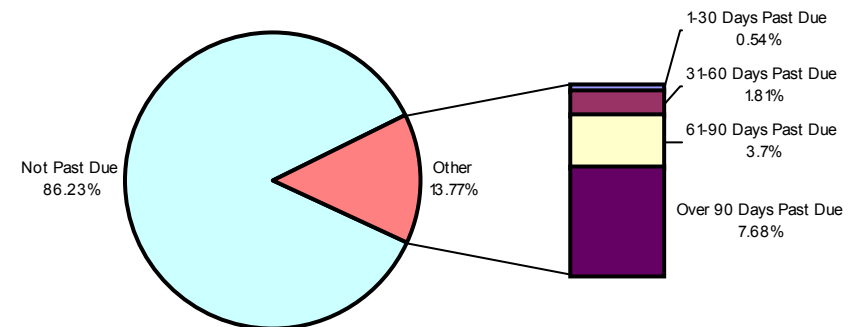
Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$886,398	\$3,486,083	\$0	\$735,710	\$168,639	\$222,111
Est. Collectible Short-Term Rec.	\$886,398	\$3,486,083	\$0	\$735,710	\$168,639	\$222,111

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1,024	\$33,370,776.87	\$36,512,653.34	\$0.00

Receivable collections are performed by staff within the agency's divisions. Returned checks are usually outsourced after 60 to 90 days to OSDC.



Receivable Ageing

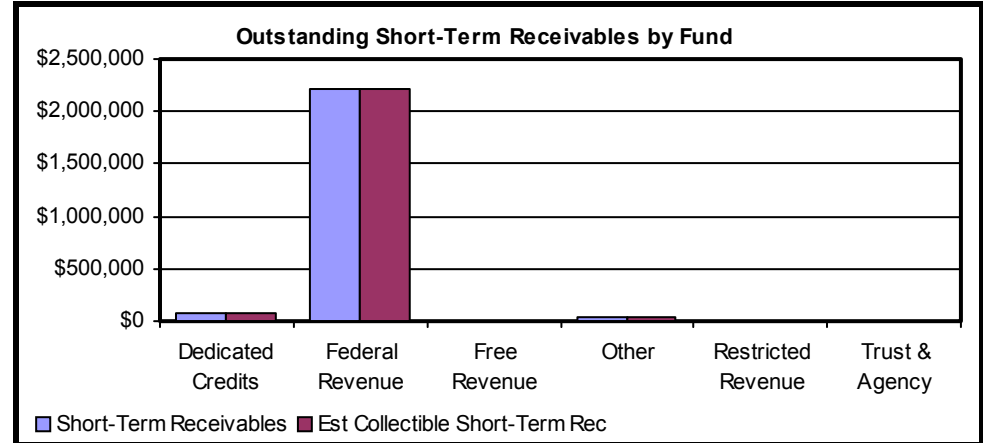
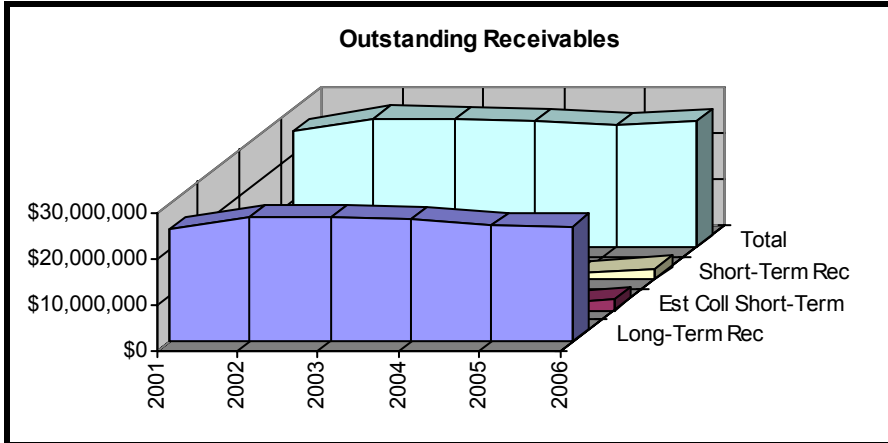
Summary of Natural Resources Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
5600100 DNR ADMINISTRATION	174,947	0	0	0	0	0
5600800 DNR INTERNAL SERVICE F	272	0	0	0	0	0
5601000 DNR FFL FORESTRY, FIRE	4,690,203	2,374,134	0	2,374,134	711,898	402,568
5602000 DNR OGM OIL, GAS, MINI	317,748	164,947	0	164,947	0	0
5603000 DNR UGS UTAH GEOLOGICA	216,022	28,190	0	28,190	25,867	521
5604000 DNR DPR PARKS & RECREA	45,932	70,906	0	70,906	26	26
5605000 DNR DWR WILDLIFE	2,880,100	2,407,484	0	2,407,484	0	0
5606000 DNR WATER RESOURCES	42,980	4,423	0	4,423	1,512	1,508
5606300 DNR WRT WATER RIGHTS	32,982	222,111	0	222,111	0	0
5609250 DNR DPR PARKS-RESTRCTD	10,714	26,270	0	26,270	6,175	6,175
5609300 DNR WLDLF RESTRICTED R	153,653	100,936	0	100,936	11,658	11,658
5609350 DNR WATER RESOURCES OT	90,103	99,541	0	99,541	0	0
Agency Totals:	8,655,656	5,498,942	0	5,498,942	757,136	422,456

Summary of Department of Agriculture and Foods Short-Term Receivables

The Department of Agriculture and Foods administer and enforce all laws, functions and programs related to agriculture.



Comments:

Receivables increased \$1.12 M, 94.56%. The amount collected increased \$14.6 K 0.36%.
 The amount past due increased \$501.7 K, 581.2%. The amount past due over 90 days increased \$478.3 K, 757.5%.
 All receivables are reported as collectible.

The receivables are from federal grants, licenses, fees and permits.

Collection of receivables is performed by agency and division staff.

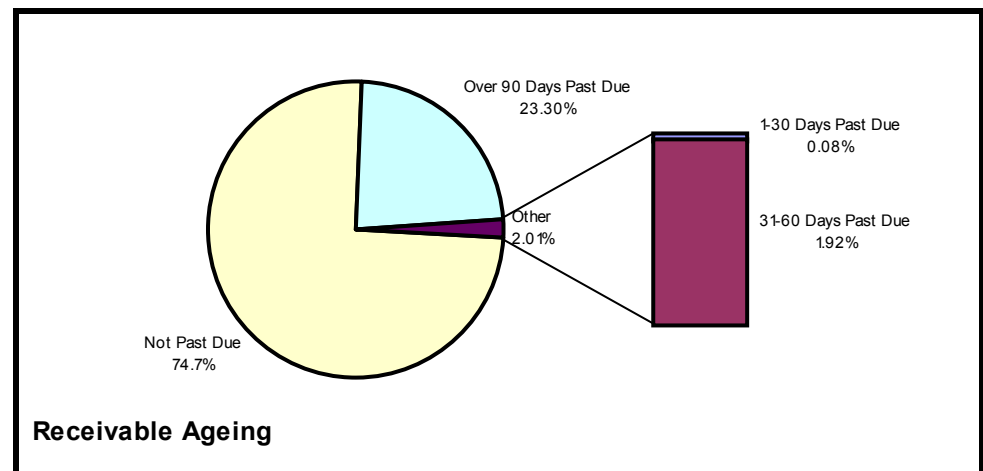
The agency has met 2 of 6 of the State's Receivable Performance Goals for FY06.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$84,203	\$2,209,645	\$0	\$30,303	\$0	\$0
Est. Collectible Short-Term Rec.	\$84,203	\$2,209,645	\$0	\$30,303	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
298	\$5,248,938.87	\$4,089,880.50	\$0.00



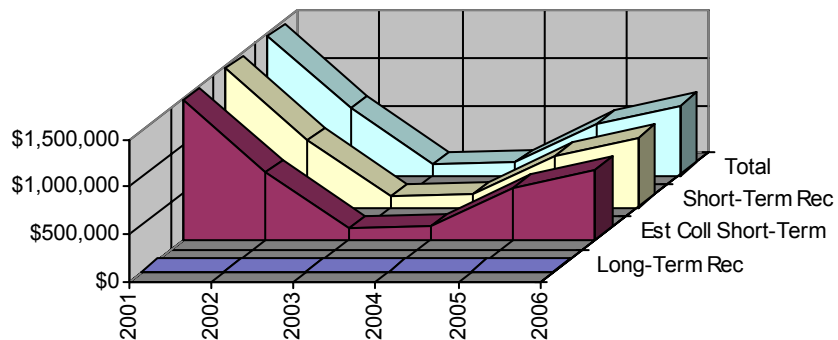
Summary of Department of Agriculture and Foods Short-Term Receivables
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
5701000 DAG ADM ADMINISTRATION	57,077	84,560	0	84,560	7,308	7,260
5702000 DAG DHM CHEMISTRY LAB	15,452	8,917	0	8,917	0	0
5703000 DAG ANI ANIMAL INDUSTR	225,598	333,745	0	333,745	166,575	121,877
5704000 DAG PLT PLANT INDUSTRY	564,567	201,839	0	201,839	6,501	5,915
5705000 DAG REG REGULATORY SER	69,506	81,379	0	81,379	1,445	190
5705710 DAG REG EGG & POULTRY	260	150	0	150	115	100
5706000 DAG CON CONSERV/RESOUR	262,123	1,613,561	0	1,613,561	406,125	406,125
Agency Totals:	1,194,584	2,324,151	0	2,324,151	588,068	541,467

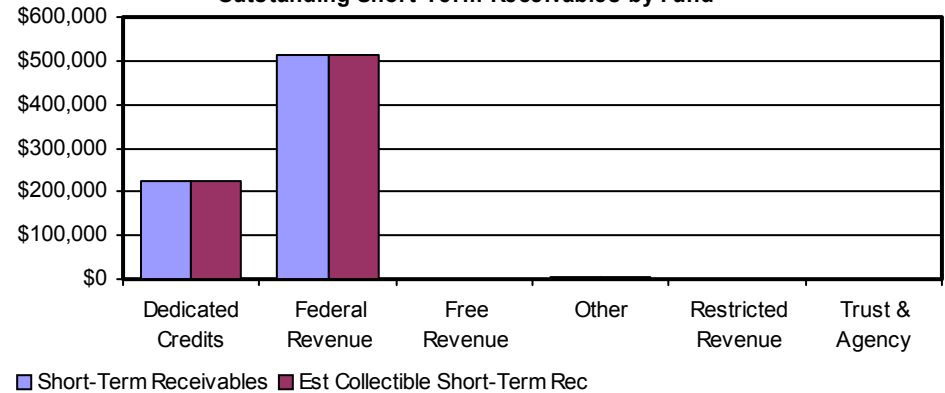
Summary of Dept of Workforce Services Short-Term Receivables

The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Administrative Section of Workforce Services does a great job in managing their receivables. They exceed the State's performance measures in 6 of 6 categories. The receivables result from contracts with counties and school districts to provide employment information and services. All receivables are considered collectible.

Receivables increased \$191 K, 34.84%. The amount collected in FY06 decreased \$10.3 M over FY05. The amount past-due decreased \$15.1 K, 51.4%. The amount over 90 days past-due decreased \$16.3 K 97.52%. Receivables are collected first by divisions within the agency. When the divisions are not able to collect the accounts, they are turned over to OSDC.

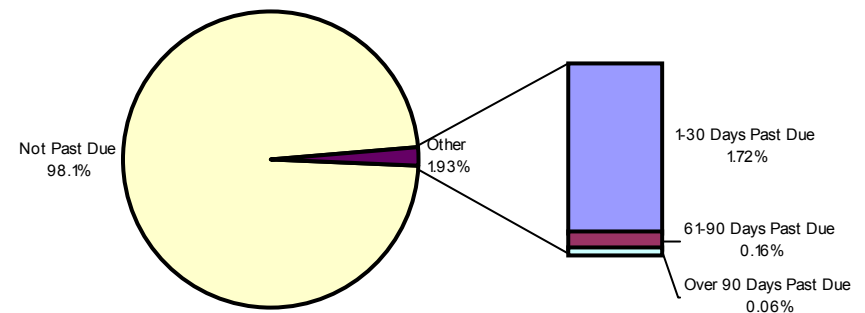
Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$226,541	\$510,900	\$0	\$2,445	\$0	\$0
Est. Collectible Short-Term Rec.	\$226,541	\$510,900	\$0	\$2,445	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
20	\$348,869,484.01	\$348,678,107.05	\$0.00

The cost of collection is not provided by the agency.



Receivable Ageing

Summary of Dept of Workforce Services Short-Term Receivables

For the 2006 Fiscal Year

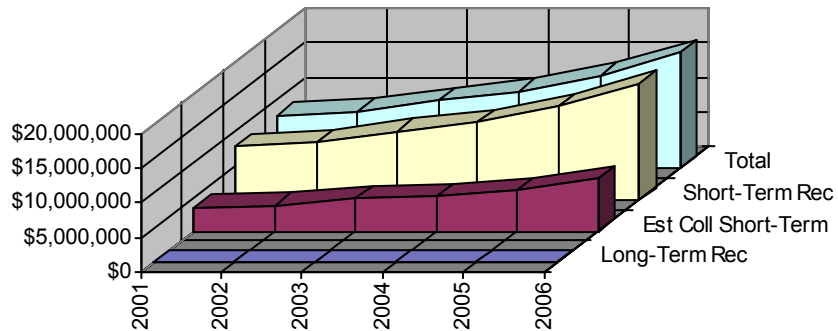
	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
6003000 DWS DIVISION III	311	311	0	311	311	311
6005000 DWS CLIENT SERVICE ROL	439	0	0	0	0	0
6006000 DWS EXECUTIVE DIRECTOR	11,138	2,134	0	2,134	1,278	105
6007000 DWS REVENUE	536,819	737,441	0	737,441	12,702	0
Agency Totals:	548,707	739,885	0	739,885	14,290	416

Summary of Unemployment Insurance Contributions Short-Term Receivables

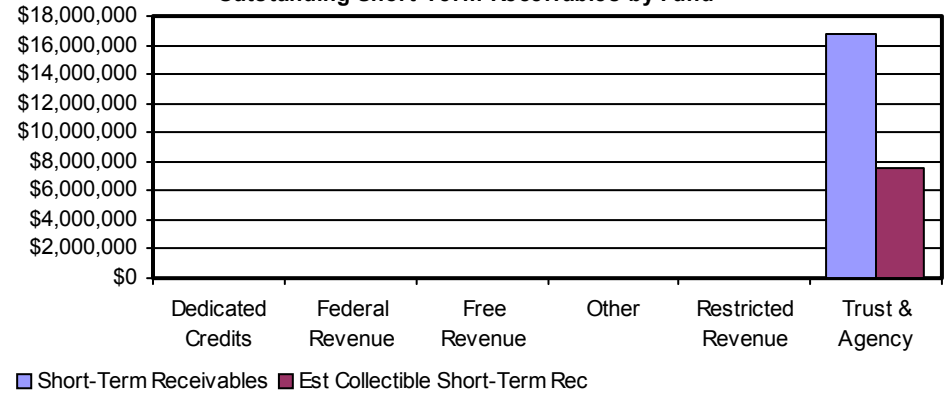
The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

The Department of Workforce Services Administers the Act

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

Receivables in the Contributions Unit of the Unemployment Insurance Division are created when employers fail to pay their unemployment insurance contributions and when claimants misrepresent their eligibility for unemployment benefits or fraudulently fail to report their earnings while drawing unemployment benefits.

Receivables increased in FY06 by \$3.38 M, 25.28%. The amount collected by the agency increased in FY2006 by \$4.4 M, 24.55%. The amount past-due decreased by \$70.9 K, 0.46%. The amount past-due over 90 days decreased \$0.5 M, 5.68%.

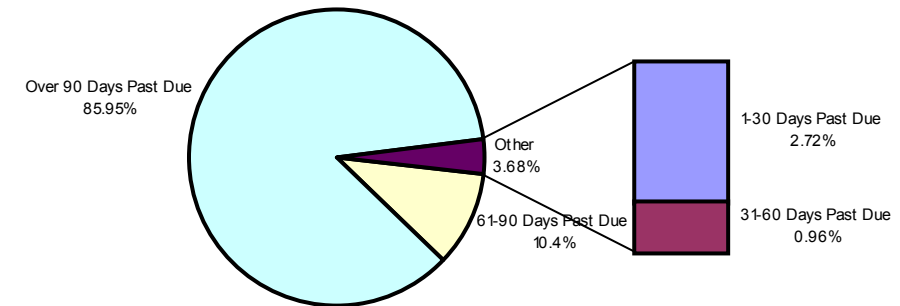
The agency met one of the State's 6 Receivable Performance Measures. However, this is due to the classification of what is considered a receivable.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$16,795,017
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$7,581,081

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
12,544	\$22,728,935.00	\$18,241,461.00	\$0.00



Receivable Ageing

Summary of Unemployment Insurance Contributions Short-Term Receivables

For the 2006 Fiscal Year

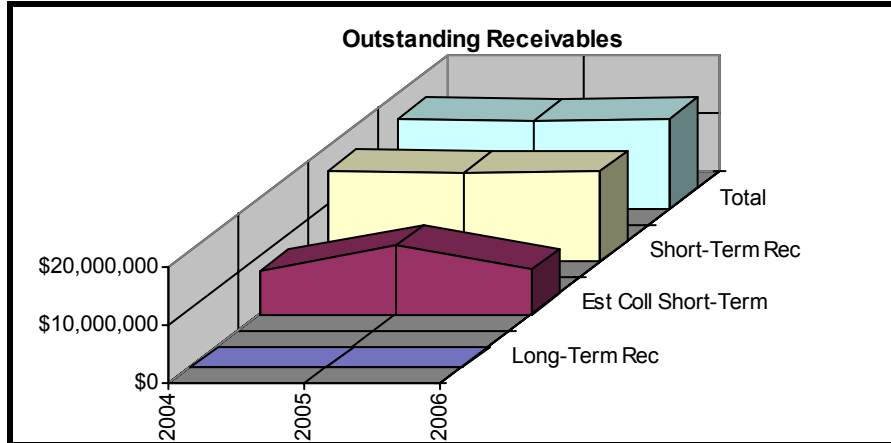
	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
6011330 DWS UNEMPLOYMENT INSUR	13,406,458	16,795,017	9,213,936	7,581,081	16,795,017	14,436,055
Agency Totals:	13,406,458	16,795,017	9,213,936	7,581,081	16,795,017	14,436,055

UI received the Pinnacle award this year for attaining the best overall performance nationally in administration of the unemployment insurance (UI) program.

Summary of DWS Public Assistance Short-Term Receivables

The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

The Department of Workforce Services administers the Act



Comments:

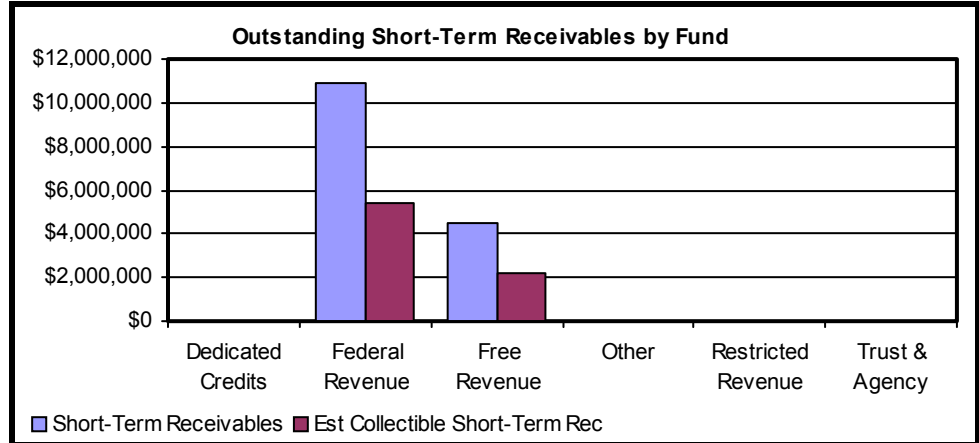
Receivables in the Public Assistance Unit of the Unemployment Insurance Division are created when recipients fail to pay their public assistance amounts back to the agency when claimants misrepresent their eligibility for public assistance benefits.

Receivables increased in FY06 by \$277 K, 1.83%. The amount collected by the agency increased by \$643 K, 24.55%. The amount past-due decreased by \$70.9 K, 0.46%. The amount past-due over 90 days decreased \$552 K, 5.68%.

The division's receivables are reported to OSDC by Human Services-ORS.
The division met one of the State's 6 Performance Measure Goals for 2006.

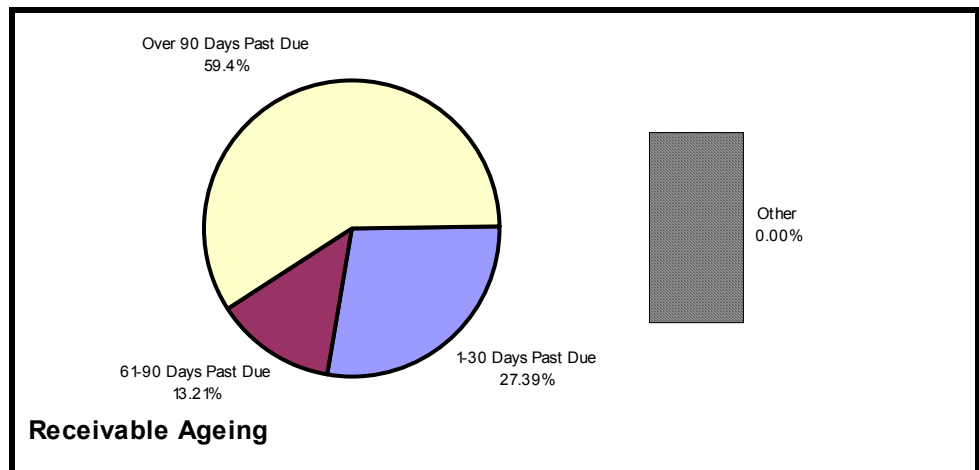
FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
10,714	\$3,485,513.00	\$2,620,499.00	\$0.00



Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$10,940,656	\$4,520,982	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$5,406,723	\$2,234,208	\$0	\$0	\$0



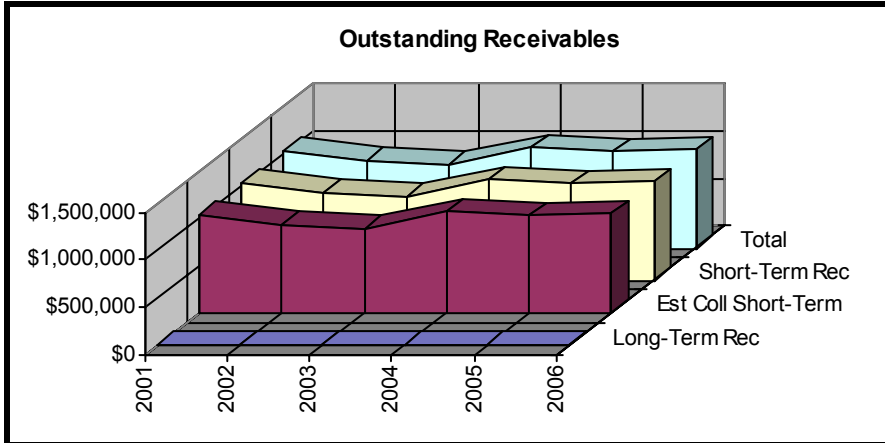
Summary of DWS Public Assistance Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
6021145 DWS PA COLLECTIONS	15,183,923	15,461,638	7,820,707	7,640,931	15,461,638	9,184,641
Agency Totals:	15,183,923	15,461,638	7,820,707	7,640,931	15,461,638	9,184,641

Summary of Alcoholic Beverage Control Short-Term Receivables

The Department of Alcoholic Beverage Control regulates the manufacture, sale, and use of alcoholic beverages.



Comments:

The Department of Alcoholic Beverage Control (ABC) continues to do a good job managing and collecting their receivables. The department meets the State's performance measures in 5 of the 6 categories, same as in FY04 and FY05.

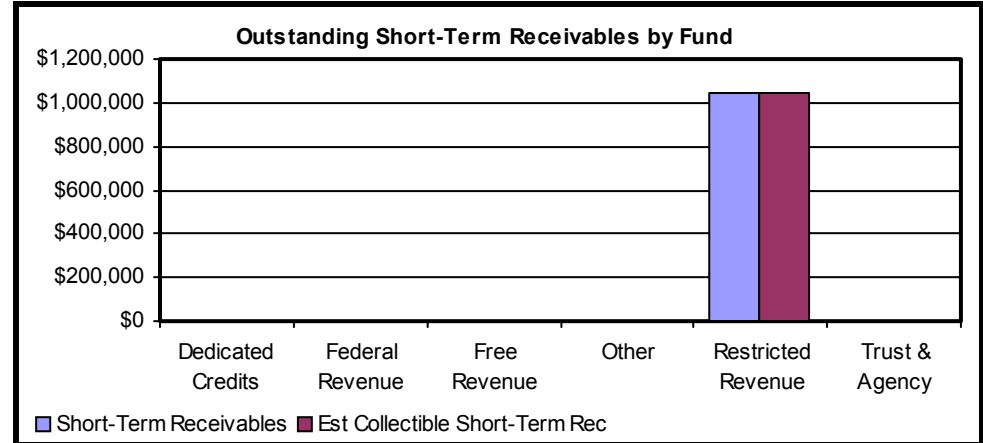
All receivables are expected to be collected. ABC has the unique ability to collect their receivables by netting the amounts they owe to their clients against money the clients owe to them.

The receivables generated in this agency result from sales of alcoholic beverages to package stores and claims against suppliers for damaged goods.

FY2006 Receivables

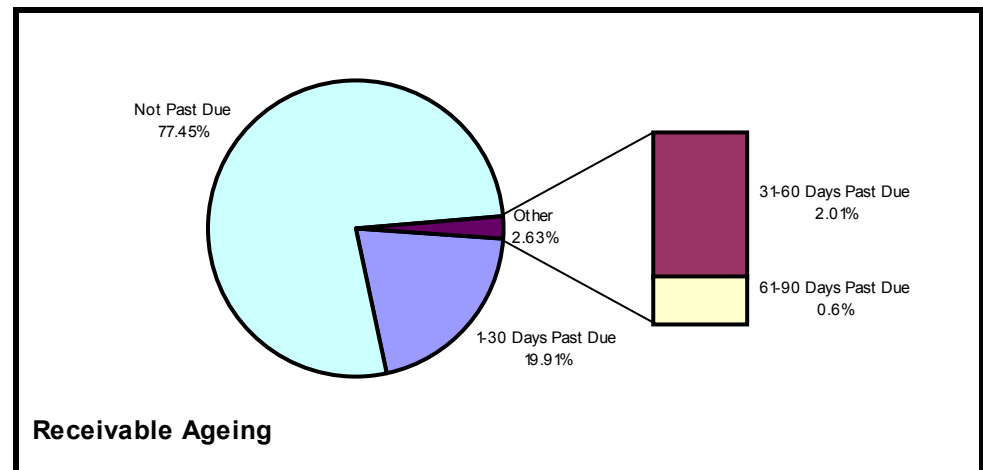
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
72	\$13,270,547.00	\$13,643,232.00	\$0.00

ABC receivables increased by \$19 K, 1.93%. The amount collected increased in FY06 by \$2.04 M, 14.96%. The amount past due increased \$29 K, 14.15%. The amount over 90 days past-due remains at \$0.



Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$1,045,423	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$1,045,423	\$0



Summary of Alcoholic Beverage Control Short-Term Receivables

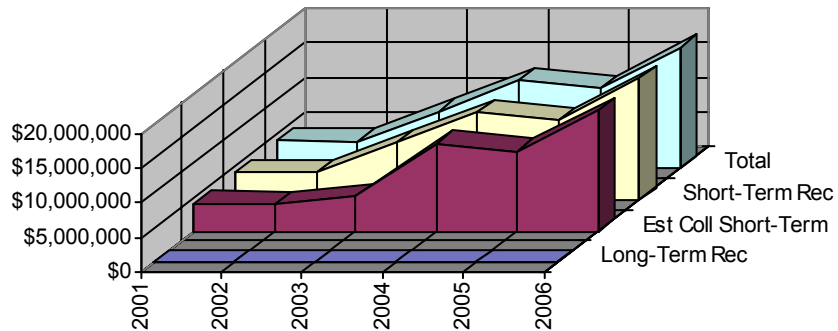
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
6500001 ABC ALCOHOLIC BEV CONT	1,025,609	1,045,423	0	1,045,423	235,718	0
Agency Totals:	1,025,609	1,045,423	0	1,045,423	235,718	0

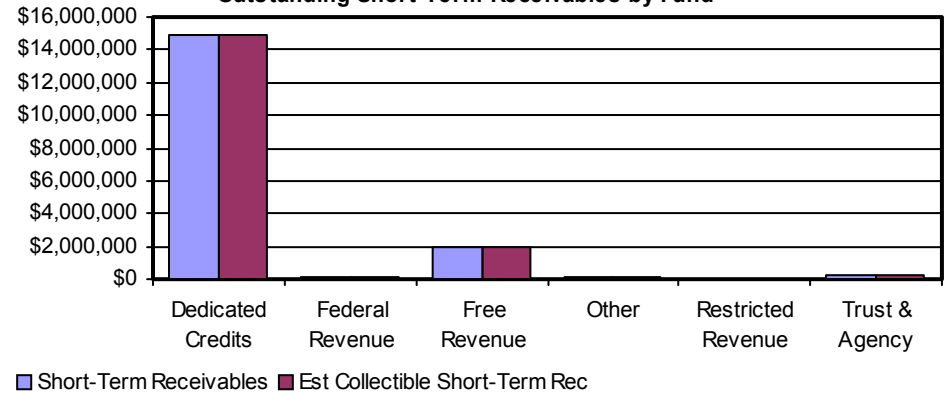
Summary of Labor Commission Short-Term Receivables

The Labor Commission administers and enforces all laws for the protection of the life, health, safety and welfare of employees.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Labor Commission met 2 of the 6 State's receivables performance measures in FY06. Receivables increased in FY06 \$5.93 M, 51.54%. Collections decreased \$3.8 M, 59.36%. Past-due receivables increased \$3.6 M, 36.29%. Past-due over 90 days increased \$4.18 M, 51.51%.

Receivables are created when the Labor Commission issues a penalty or fine.

Traditionally these accounts have been slow to pay.

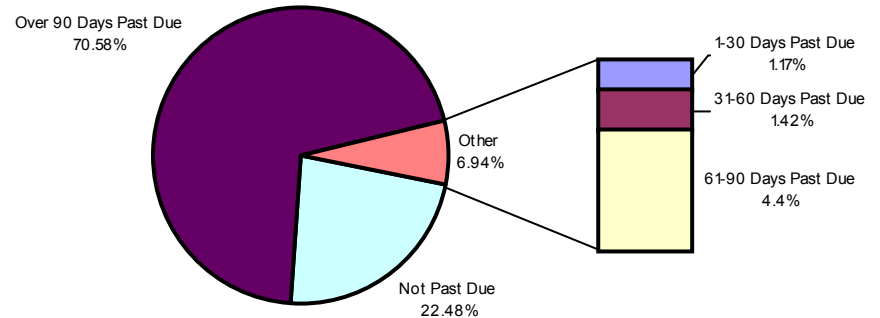
OSDC continues collection efforts on Uninsured Employer Accounts utilizing the Attorney General's Office.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$14,960,505	\$129,008	\$1,994,064	\$94,867	\$0	\$269,037
Est. Collectible Short-Term Rec.	\$14,960,505	\$129,008	\$1,994,064	\$94,867	\$0	\$269,037

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
3,871	\$13,190,953.63	\$6,471,968.67	\$0.00



Receivable Ageing

Summary of Labor Commission Short-Term Receivables

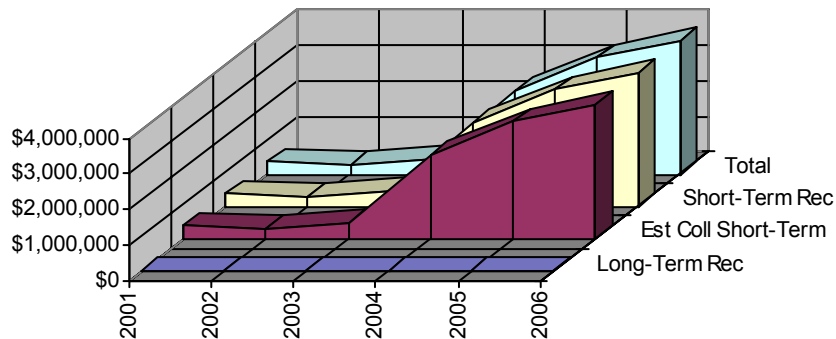
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
6606610 LBR ADMINISTRATIVE SER	1,382,433	1,804,510	0	1,804,510	1,756,172	1,684,237
6606620 LBR SAFETY	4,515	4,923	0	4,923	2,590	1,738
6606630 LBR ANTIDISCRIMINATION	0	358,981	0	358,981	226,402	17,636
6606660 LBR UT OCCUP. SAFETY &	149,380	129,008	0	129,008	129,008	0
6606692 LBR UNINSURED EMPLOYER	9,826,241	14,960,505	0	14,960,505	11,330,926	10,580,119
	150,704	189,555	0	189,555	79,945	29,985
Agency Totals:	11,513,273	17,447,481	0	17,447,481	13,525,043	12,313,716

Summary of Department of Commerce Short-Term Receivables

The Department of Commerce administers state laws regulating professional occupations and business practices.

Outstanding Receivables



Comments:

The Department of Commerce met 2 of the State's 6 accounts receivable performance goals for FY06. Receivables increased \$.48 M, 14.61%. Collections decreased in FY06 by \$33 K, 44.4%. Past-due receivables increased \$.40 M, 12.3%. Past-due over 90 days increased \$4.53 M, 14.73%.

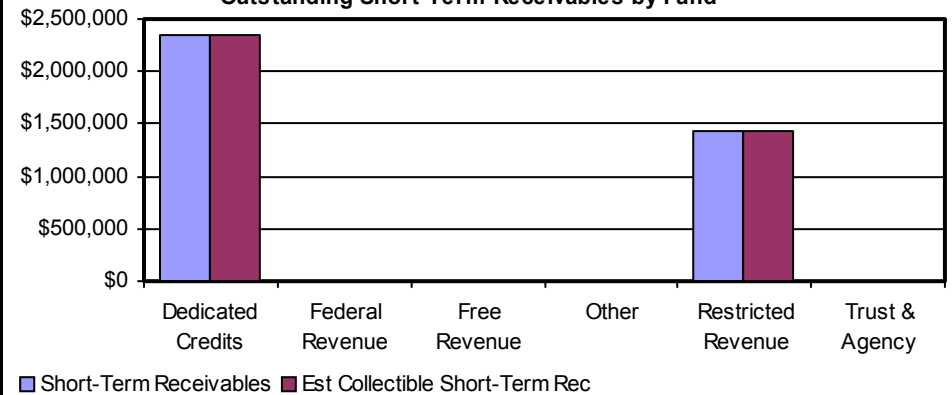
However, most of the departments within the agency are doing a good job managing and collecting receivables. This would include write-offs and keeping their receivables clean. The only divisions to have a significant increase in over 90 days past-due are the SIE-Securities and Consumer Protection.

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
890	\$672,236.35	\$74,355.90	\$0.00

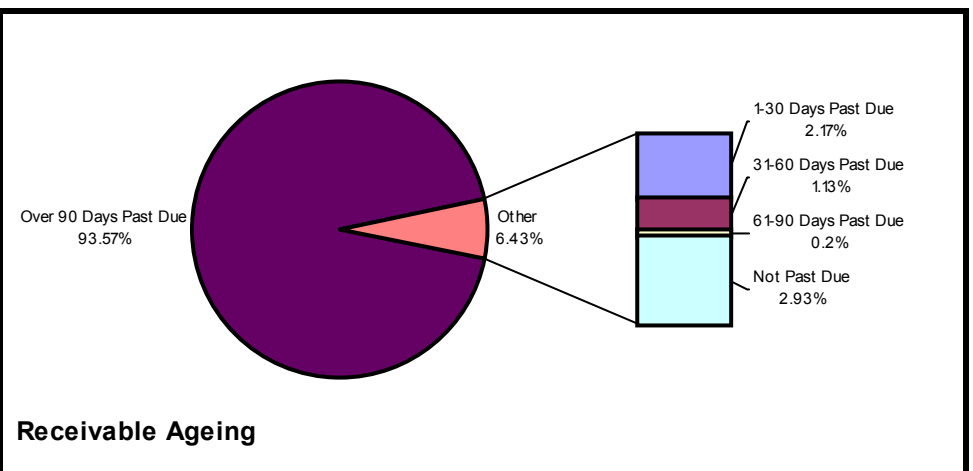
Most fines are paid at the time of judgment. Those that are not paid make up the receivable balance. It appears that the Department of Commerce is not coding payments to the receivables properly. OSDC will follow up to see if we can help.

Outstanding Short-Term Receivables by Fund



Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$2,339,541	\$0	\$0	\$0	\$1,432,608	\$0
Est. Collectible Short-Term Rec.	\$2,339,541	\$0	\$0	\$0	\$1,432,608	\$0



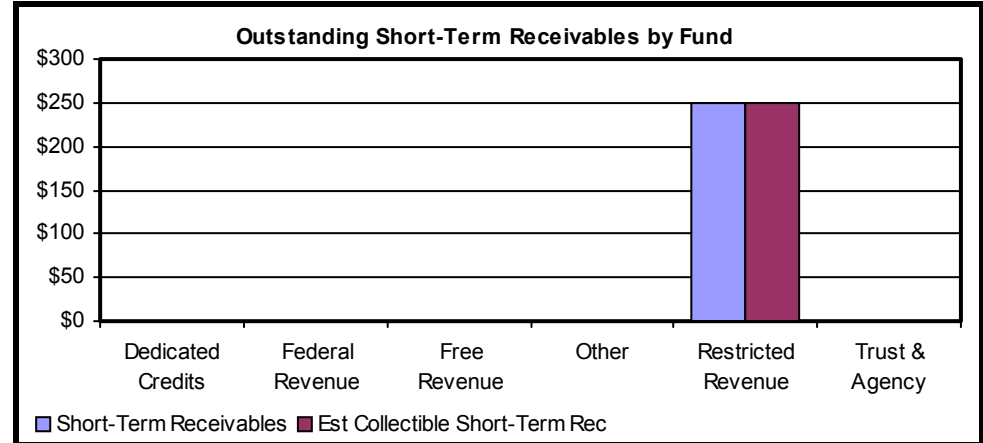
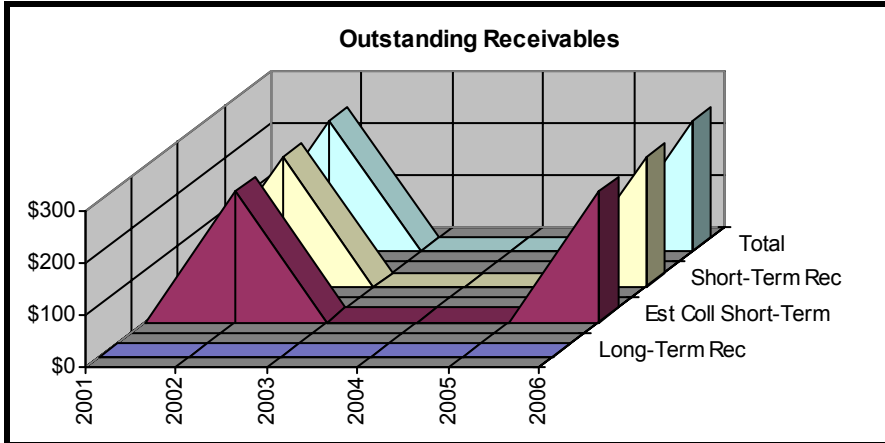
Summary of Department of Commerce Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
6700100 CRC CSF-COMMERCE SERVI	177,068	171,982	0	171,982	151,201	135,419
6701000 CRC GENERAL REGULATION	1,078	783	0	783	730	571
6702920 CRC DOPL-LIEN RECOVERY	1,065	825	0	825	630	630
6702930 CRC DOPL-ENGNER/LND SU	0	800	0	800	800	800
6702940 CRC DOPL-LANDSCAPE ARC	950	0	0	0	0	0
6702950 CRC DOPL PHYSICIANS E/	3,500	3,500	0	3,500	3,500	3,500
6702970 CRC NURSES EDUCATION &	2,000	1,000	0	1,000	1,000	1,000
6702990 CRC COSMET/BARBER ED &	1,549	1,848	0	1,848	1,600	1,400
6703910 CRC SIE-SECURITIES INV	1,004,700	1,274,200	0	1,274,200	1,274,200	1,224,200
6704910 CRC C/P-CONSUMER PROTC	2,098,976	2,311,987	0	2,311,987	2,222,889	2,156,989
6706910 CRC R/E-EDUCATION AND	61	4,922	0	4,922	4,922	4,898
6706990 CRC RE-RESIDENTIAL MOR	360	302	0	302	302	266
Agency Totals:	3,291,307	3,772,149	0	3,772,149	3,661,774	3,529,673

Summary of Financial Institutions Short-Term Receivables

The Division of Financial Institutions monitors and regulates the Financial Institutions of the state.



Comments:

The Department of Financial Institutions met 4 of 6 of the State's performance measures.

Because of Financial Institution's ability to shut down financial entities for non-compliance to rules and regulations, including non-payment of fees, they have no difficulty in administering and collecting their accounts receivable. The agency only one small (\$250) receivables at the end of FY06.

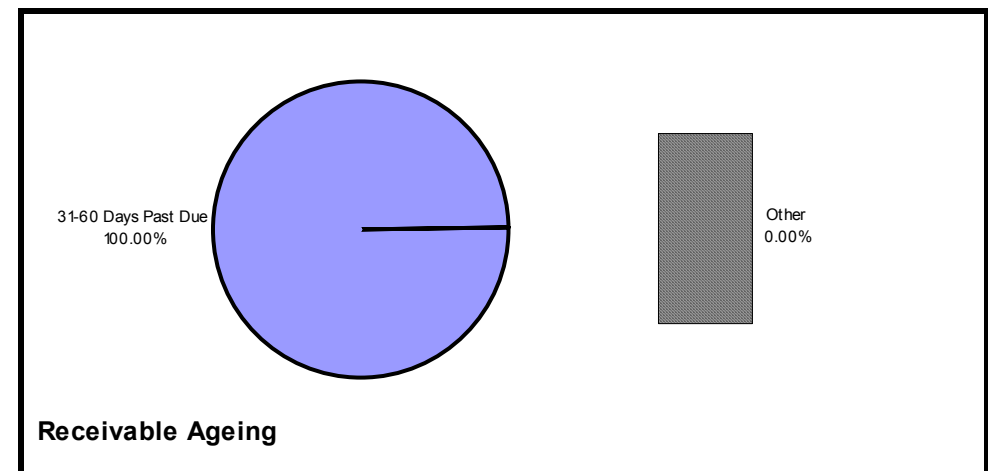
Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$250	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$250	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$16,500.00	\$18,350.00	\$0.00

All receivables are collected by agency staff.



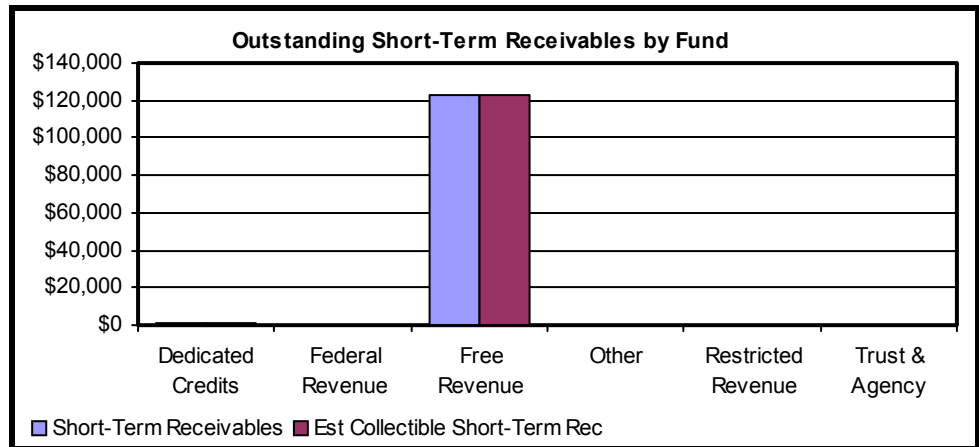
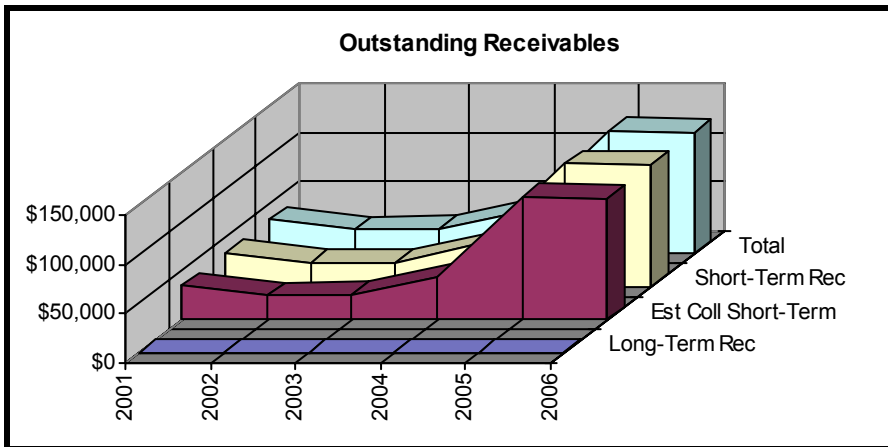
Summary of Financial Institutions Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
6806810 FI- ADMINISTRATION	0	250	0	250	250	0
Agency Totals:	0	250	0	250	250	0

Summary of Insurance Department Short-Term Receivables

Insurance ensures the solidarity of insurers doing business in Utah, the fair and equitable treatment of policyholders, claimants, and insurers.



Comments:

The Department of Insurance met 3 of the 6 receivable performance measures for FY06.

Receivables decreased \$1.2 K, 0.98% in FY06. The amount collected in FY05 exceeded the amount collected in FY06 by \$54.9 K, 22.57%. The amount past-due in FY06 decreased \$7.49 K, 6.98% over FY05. The amount past-due over 90 days increased \$33.5 K, 50.43%.

Receivables reported are comprised of fees for periodic examinations of insurance companies for compliance with state regulations.

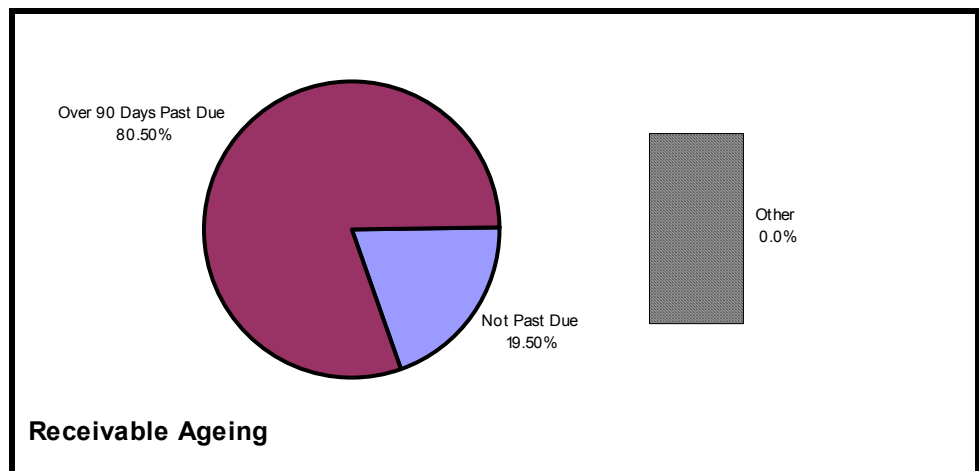
FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
35	\$242,323.00	\$243,555.00	\$0.00

Collection of receivables is performed by Agency staff.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,500	\$0	\$122,638	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$1,500	\$0	\$122,638	\$0	\$0	\$0



Summary of Insurance Department Short-Term Receivables

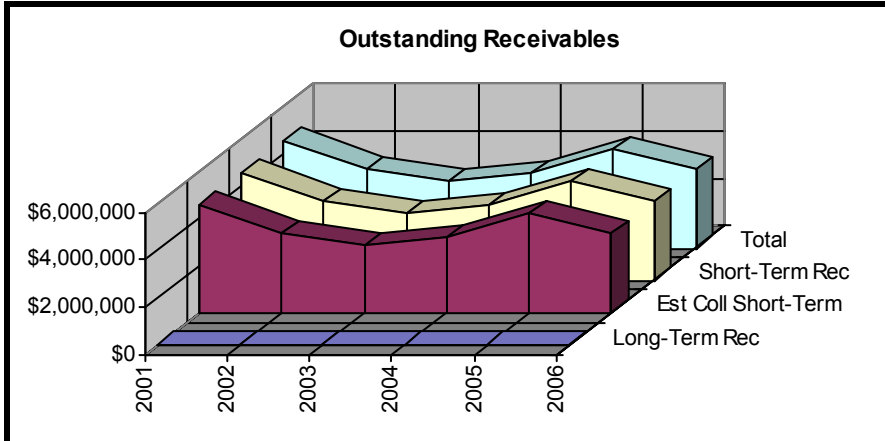
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
6906901 INS INSURANCE DEPARTME	25,626	31,896	0	31,896	7,693	7,693
6906907 INS TITLE	0	1,500	0	1,500	1,500	1,500
	99,742	90,742	0	90,742	90,742	90,742
Agency Totals:	125,368	124,138	0	124,138	99,935	99,935

Accounts over 90 days past-due should be sent to OSDC for further collection efforts.

Summary of Community Economic Development Short-Term Receivables

This Department oversees economic development activities within the State through planning, technical assistance, and information distribution.



Comments:

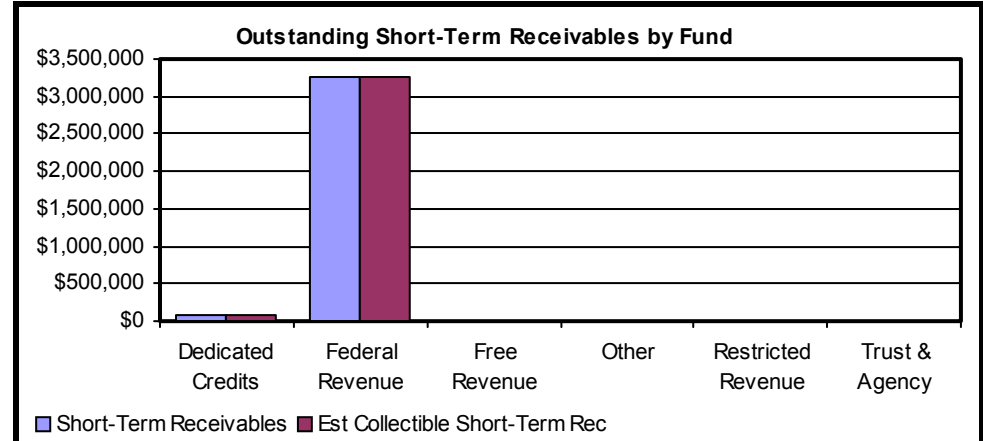
The Department of Community and Economic Development continues to do a great job of managing and collecting their receivables. They exceed the State's FY06 accounts receivable performance measures in 6 of 6 categories. Receivables decreased \$0.85 M, 20.43%. The amount collected decreased \$4.59 M, 12.23%. The amount past-due increased \$36.7 K, 214.54%. The amount past-due over 90 days increased \$3.2 K, 70.36%.

The majority of the receivable balance is due from Federal Grants. The remainder is generated by the sale of Goods and Services to the public and State Library Dedicated Credits.

FY2006 Receivables

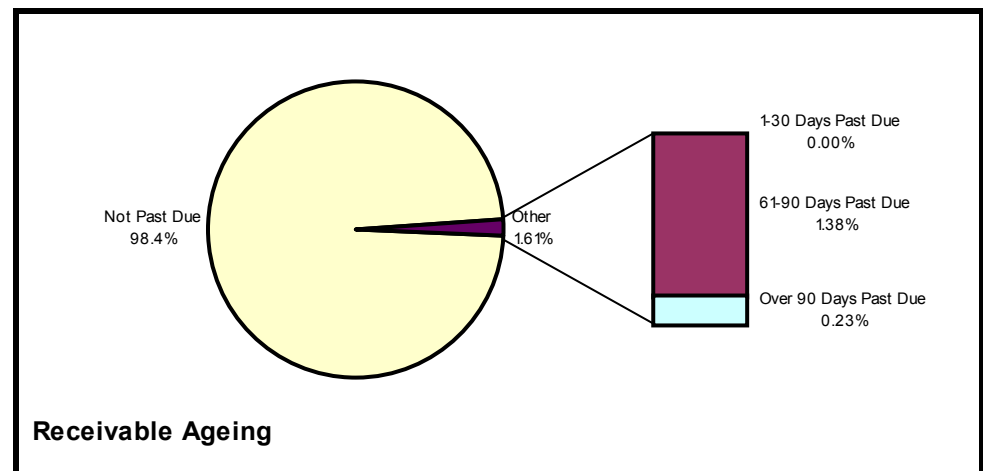
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
79	\$36,722,839.23	\$37,565,285.46	\$0.00

Receivables are collected by agency staff.



Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$75,995	\$3,263,785	\$0	\$5,690	\$0	\$0
Est. Collectible Short-Term Rec.	\$75,995	\$3,263,785	\$0	\$5,690	\$0	\$0



Summary of Community Economic Development Short-Term Receivables

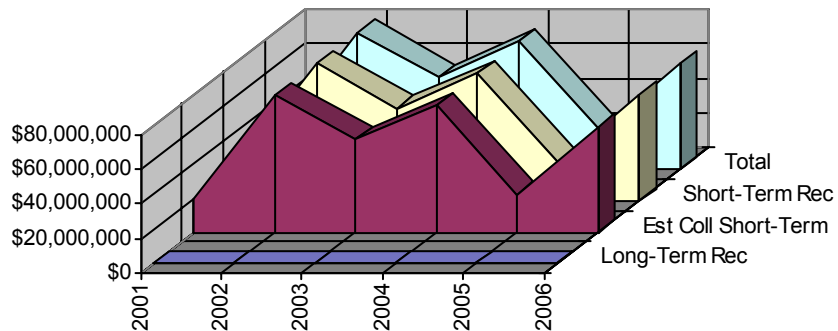
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
7103000 CED TRAVEL DEVELOPMENT	905	0	0	0	0	0
7104500 DCC HST STATE HISTORIC	1,581	1,731	0	1,731	1,473	1,473
7105000 DCC HST STATE HISTORY	175,468	11,969	0	11,969	546	268
7105500 DCC UTAH ARTS COUNCIL	0	0	0	0	0	0
7106000 DCC STATE LIBRARY	116,605	137,667	0	137,667	45,770	0
7109000 DCC HSG & COMMUN DEVEL	3,909,765	3,154,704	0	3,154,704	6,094	6,093
7109492 DCC HCD OWHLF HOME	0	39,400	0	39,400	0	0
Agency Totals:	4,204,324	3,345,470	0	3,345,470	53,884	7,835

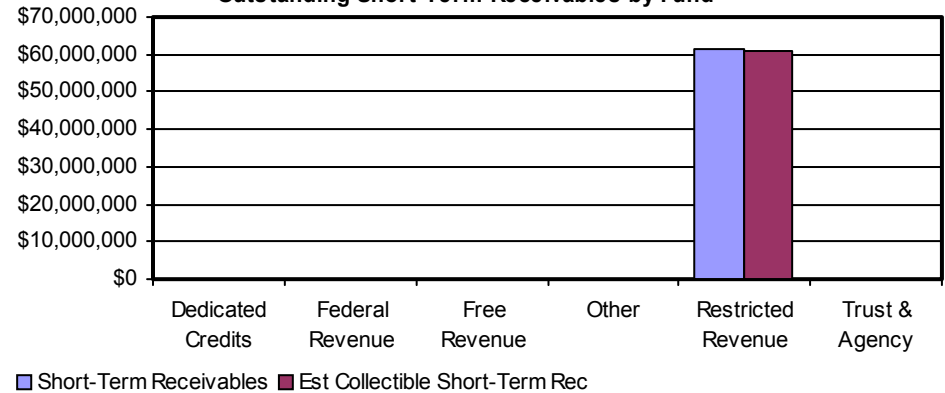
Summary of Utah Dept of Transportation Short-Term Receivables

This Department builds and maintains the state's transportation system, plans and implements new highway projects, improves pavement conditions on existing roads, and assures highway safety through appropriate design and maintenance.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

The Department of Transportation (DOT) continues to do a good job collecting and managing their receivables. They exceed the State's accounts receivable performance measures in 5 of 6 categories.

The department continues to experience a large number of damage claims to state property. The damage claims are worked in the respective DOT regions during the first 60 to 90 days. When they become delinquent, they are written off the agency's financial records and transferred to OSDC for further collection action.

In FY06 Short-Term receivables increased \$39.09 M, 175.73%. Receivables past due decreased by \$281 K, 24.65%. Receivables over 90 days past-due decreased

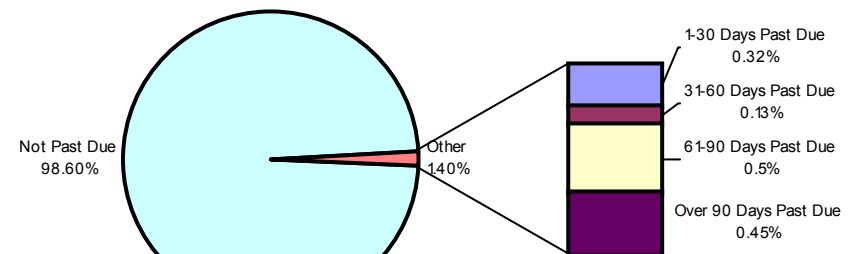
Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$19,448	\$0	\$0	\$61,323,749	\$0
Est. Collectible Short-Term Rec.	\$0	\$19,448	\$0	\$0	\$61,123,749	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
4	\$400,808,503.00	\$372,660,556.73	\$0.00

\$297 K, 51.65%.



Receivable Ageing

Summary of Utah Dept of Transportation Short-Term Receivables

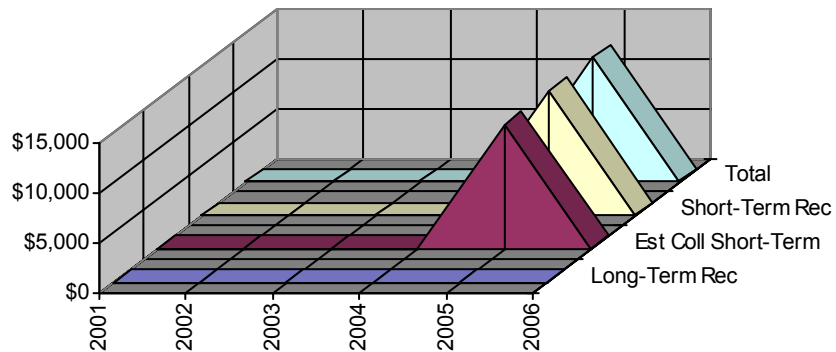
For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
8108130 DOT COMPTROLLER	22,165,191	59,800,152	200,000	59,600,152	841,867	276,956
8108400 DOT CONSTRUCTION MGMT	82,041	0	0	0	0	0
8108940 DOT AERONAUTICS	0	1,543,045	0	1,543,045	19,448	1,633
Agency Totals:	22,247,232	61,343,197	200,000	61,143,197	861,315	278,589

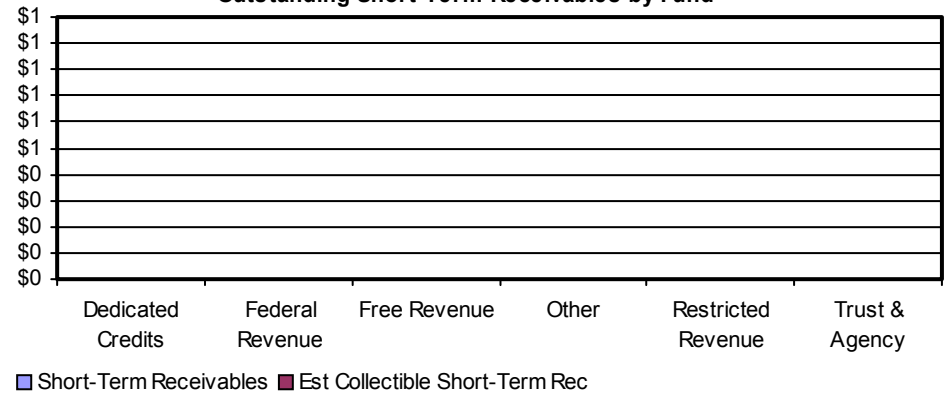
Summary of Board of Bonding Commission Short-Term Receivables

The Division of Finance is using this agency account to control the bonding debt for the State.

Outstanding Receivables



Outstanding Short-Term Receivables by Fund



Comments:

As a rule there should not be outstanding receivables because this account is being used as a clearing account.

Receivables, and past due decreased to \$0.

The Board of Bonding met 6 of the State's 6 Receivable Performance Measures.

Receivables are a result of timing differences between when the billing occurred and when the account was collected.

Short-Term Receivables by Fund Detail - 2006 JUN 30

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

FY2006 Receivables

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$205,771.00	\$218,251.75	\$0.00

Receivable Ageing

Summary of Board of Bonding Commission Short-Term Receivables

For the 2006 Fiscal Year

	<i>Short-Term Rec. 6-30-2005</i>	<i>Short-Term Rec. 6-30-2006</i>	<i>Allowance for Doubtful Acts. 6-30-2006</i>	<i>Projected Collectible 6-30-2006</i>	<i>Total Past-Due 6-30-2006</i>	<i>Over 90 Days Past-Due 6-30-2006</i>
9000336 BBC 96A CEU STUDENT CE	0	0	0	0	0	0
9000338 BBC 96A SEVIER ATC	12,481	0	0	0	0	0
Agency Totals:	12,481	0	0	0	0	0